

REPORT
ON THE
RESULT OF THE ADMINISTRATION
OF THE
SALT DEPARTMENT

DURING THE PERIOD FROM

1ST OCTOBER 1863 To 30TH APRIL 1865.



CALCUTTA :
O. T. CUTTER, MILITARY ORPHAN PRESS.
1865.

FROM

T. B. LANE, Esq.,

Junior Secretary to the Board of Revenue,

TO

THE SECRETARY TO THE GOVERNMENT OF BENGAL.

Fort William, the 18th September 1865.

SIR,

I am directed by the Board of Revenue to submit the following Report of their Administration of the Salt Department for the period beginning with the 1st October 1863 and ending with the 30th April 1865, together with the usual Tabular Statements.

A. GROTE, ^{SALT.}
and
E. T. TREVOR, } Esqrs.

2. The following Table shows comparatively the Stocks at the commencement of the period of the present Report, *viz.* 1st October 1863, and that of the preceding Report, 1st October 1862 :—

	1st October 1862.	1st October 1863.
	Maunds.	Maunds.
In the larger Government Depôts of Bengal and Orissa	83,79,490	74,11,769
In the smaller Government Store-houses, Bengal ...	43,778	10,451
In Bond and Afloat, Sea-imported private Salt ...	31,37,845	34,00,926
In Excise Golahs—Home-made Salt ...	30,958	39,123
Total ...	1,15,92,071	1,08,62,269

3. The quantities of Salt brought into store and imported during the nineteen months embraced in this Report, as compared with the storage and importation in corresponding periods of previous years, are shown in the following Statement :—

	From 1st Oct. 1862 to 30th April 1863.	From 1st Oct. 1863 to 30th April 1864.
	Maunds.	Maunds.
Into the larger Government Depôts of Bengal and Orissa	1,20,295	,,
By Sea on private account ...	35,69,358	42,65,899
Into Excise Golahs ...	54,579	80,923
	From 1st May 1863 to 30th April 1864.	From 1st May 1864 to 30th April 1865.
	Maunds.	Maunds.
Into the larger Government Depôts of Bengal and Orissa	4,34,498	,,
By Sea on private account ...	73,53,344	63,63,817
Into Excise Golahs ...	69,106	27,167
Total	1,16,24,380	1,17,37,806

4. The sales of all kinds of Salt during the respective periods above stated were as follows:—

					From 1st Oct. 1862 to 30th April 1863.	From 1st Oct. 1863 to 30th April 1864.	
					Maunds.	Maunds.	
GOVT. SALT.	{	Wholesale under Presidency Rowanahs			...	4,98,417	3,87,549
		Other Local Depôt sales			... ..	4,65,855	2,31,481
Private Salt, Sea-imported					... ..	35,21,719	31,95,031
Ditto Excise					... ..	27,325	25,374
					From 1st May 1863 to 30th April 1864.	From 1st May 1864 to 30th April 1865.	
					Maunds.	Maunds.	
GOVT. SALT.	{	Wholesale under Presidency Rowanahs			..	6,55,879	4,80,190
		Other Local Depôt sales			... ..	5,17,040	5,92,714
Private Salt, Sea-imported					... ..	60,49,667	75,40,345
Ditto Excise					... ..	42,533	28,109
Total					...	1,17,78,435	1,24,80,793

This Statement shows an increase in 1864-65, as compared with 1863-64, under the heads of "Local Depôt Sales" and "Sea-imported Salt" only. The increase (maunds 75,674) under the former head, which contrasts favorably with the decline in the preceding seven months, was caused by large sales at Chittagong, which may not unreasonably be attributed to an anticipated demand upon the reduction of the Government stocks.

5. The following Statement exhibits the quantities of foreign Salt brought into consumption during the two periods mentioned:—

Exporting Ports.	From 1st October 1862 to 30th April 1864.	From 1st October 1863 to 30th April 1865.
	Maunds.	Maunds.
Great Britain/ ...	68,36,226	81,06,395
Foreign Europe .	2,99,874	2,60,449
America	2,700	"
Cape of Good Hope .	1,600	"
Cadiz	56,835	51,996
Australia	2,150	700
Ceylon	55,837	800
Madras	2,05,402	2,32,061
Coromandel Coast	1,38,407	1,28,786
Malabar Coast .	4,80,197	3,16,318
Bombay	5,67,125	5,64,432
Kurrachee	84,383	1,36,121
Arabian and Persian Gul	8,40,643	9,37,309

The increase shown occurred chiefly in the Liverpool salt. The increase in 1862-63 as compared with 1861-62 was maunds 9,55,000. From May 1864 to April 1865 a total quantity of maunds 58,50,517 was cleared against maunds 43,74,377 during the official year 1863-64, being an increase in the year 1864-65 of maunds 14,76,140. The importations of this Salt had at one time declined, but recent advices show a very large increase in despatches from Liverpool sufficient to ensure an abundant supply during the current year.

6. SALES FOR CONSUMPTION IN THE SALIFEROUS DISTRICTS OF BENGAL AND ORISSA.—Statements Nos. 7 and 7A. show the quantities of Salt sold for consumption in the saliferous districts of Bengal and Orissa during the period under report, as compared with the total sales of similar periods of the preceding nine years.

	Maunds.
From 1st October 1862 to 30th April 1863,	8,11,354
„ 1st May 1863 to 30th „ 1864,	7,21,868
Total	15,33,222
From 1st October 1863 to 30th April 1864,	7,78,528
„ 1st May 1864 to 30th „ 1865,	7,47,546
Total	15,26,074

The sales from 1st October 1863 to 30th April 1865 amounted to maunds 15,26,074, against maunds 15,33,222, from 1st October 1862 to 30th April 1864, as abstracted in the margin, being maunds 7,148 less in the whole period.

This falling off in the sales is apparent only upon a comparison of the totals of the two periods, for, while the decrease in the sales during the first seven months of the period under report, as compared with those in the corresponding months of the previous year, amounted to maunds 32,826, there was an actual increase of maunds 25,678 in the following twelve months, as compared with the sales in the previous year.

7. Statements Nos. 8 and 8 A. of Salt attached, released, and confiscated in Bengal and Orissa exhibit a decrease under the two first, and a slight increase under the last head, during the period under report, as compared with the corresponding nineteen months, as shown

	From 1st Oct. 1862 to 30th April 1864.	From 1st Oct. 1863 to 30th April 1865.
	Maunds.	Maunds.
Attached ..	9,408	6,740
Released ..	7,042	5,017
Confiscated ..	2,757	2,882

in the Abstract Statement given in the margin. The proportion of releases to attachments is about the same in both periods. It is worthy of note that while the attachments decreased, the confiscations increased notwithstanding some large

releases made under special circumstances, such as ignorance of parties infringing the Law, no fraud being intended, seizure under the new Act before it had come into force, &c.

8. ORISSA AGENCIES.—The documentary sales in the Cuttack Province amounted to maunds

PERIOD.	Cuttack.	Pooree.	Balasore.	Total.
	Maunds.	Maunds.	Maunds.	Maunds.
1st October 1862 to 30th April 1864	1,85,779	4,00,647	1,57,085	7,43,511
1st October 1863 to 30th April 1865 ..	1,81,075	2,74,840	1,41,586	5,97,501

5,97,501 against maunds 7,43,511 in the nineteen months from 1st October 1862 to 30th April 1864, as shown in the margin, being

a decrease of maunds 1,46,010. The quantities sold in the province for

local consumption in the two periods respectively are detailed in the following Statement :—

PERIOD.	Cuttack.	Pooree.	Balasore.	TOTAL.	Increase.	Decrease.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
1st October 1862 to 30th April 1863	78,182	626,41	50,833	1,91,656	.....	} 28,497
Ditto 1863 to 30th do. 1864.	55,981	45,038	62,140	1,63,159		
1st May 1863 to 30th April 1864.	63,990	86,641	1,06,020	2,56,651	} 32,398	
Ditto 1864 to ditto 1865.	92,263	87,957	1,08,829	2,89,049		

It will be seen from this Statement that, while the sales for local consumption in the first seven months of the period of this Report was less by maunds 28,497 than in the corresponding period of the previous year, the sales during the last twelve months exceeded those of the year 1863-64 by maunds 32,398. The decrease in 1862-63 as compared with 1861-62, which amounted to maunds 43,000, is attributed by the Commissioner to smuggling consequent on increased retail prices. The fact of the increase now shown, the increased prices continuing, would tend to prove that smuggling in the province has now abated; indeed the Police are reported to have been very vigilant during the past year.

9. NARAINPORE DEPÔT.—Baboo Shama Churn Chatterjee, the Deputy Collector and Deputy Magistrate of Tumlook, had charge of this Depôt during the period under report. The manufacture of Salt in the Tumlook Agency having been abolished in March 1863, there is nothing of any importance to report which has not already been specially noticed. The Depôt Golahs sustained great injury during the Cyclone of the 5th October last, and a large quantity of Salt was washed away by the rain and inundation at the time. The loss thus caused was estimated at maunds 75,000 out of a storage on the day previous of maunds 2,00,015, as reported in my letter No. 1219, dated 22nd December 1864.

10. Many Salt-laden boats were wrecked in the canal adjoining the depôt during the Cyclone, and several applications were made by the merchants for re-delivery of their Salt. Two of these applications only were granted, the rest being refused on the ground of the wrecks not being satisfactorily proved.

11. The materials of the empty Golahs which were destroyed by the Cyclone, were sold by public auction for Rs. 1,106-4, and the Pokhtan Cutcherry houses for Rs. 426-5-7.

12. The penalties incurred by the Golah Officers for the excess deficiency of the Salt in their charge prior to the Cyclone amounted to Rs. 3,547-7, of which Rs. 1,474-13-6 were realized. For the recovery of the balance, the Collector of Midnapore has been requested to make a rateable deduction from the security deposits of the several defaulters.

13. **HIDGELEE DEPÔTS.**—The charge of these depôts was entrusted to Mr. J. B. Pratt, the Sub-Divisional Officer at Contai, up to the 26th November 1864, when he was relieved by Mr. A. Rattray. All the Golahs at the different Ghâts of these depôts were more or less injured by the Cyclone. The loss of Salt on this occasion was estimated by the Officer in charge at maunds 1,55,168 out of a stock on the preceding day of upwards of eight and a quarter lakhs of maunds, as reported in my letter No. 178, dated 9th February last. No correct estimate of the loss can, however, be made until some of the Golahs are cleared. An estimate for the re-construction of these Golahs, amounting to Rs. 6,157-7-5, was sanctioned under Government Order No. 1509, dated 20th April 1865.

14. There are three cases pending for the recovery of large balances due from certain Officers of these depôts on account of excess deficiencies of Salt, *viz.*—

I.—Doorga Churn Buxee, late Head Mohurrir of Ghât Kissennuggur, declared liable for Rs. 5,770-3-4.—Of this amount Rs. 2,382-7-8½ remained unpaid, when a suit was instituted for its recovery. A decree was obtained on the 27th August 1862, but no means of executing it have yet been found practicable. The case has not, however, been lost sight of, and in June last the Board again addressed the Depôt Officer in this and the following case, desiring him to use his best endeavours, in concert with the Police, to arrest the debtors.

II.—Eshwar Chunder Chowdhry, late Pokhtan Darogah of Pergunnah Majnamootah, declared liable for Rs. 12,627-14-9.—This case originated in July 1860, and there now remain due from him Rs. 11,123-6-4¼; steps similar to those taken in the preceding case were adopted in this one and with similar results.

III.—Ramdhun Susmul, late Intendant, and Bissumbur Sing, late Head Mohurrir of Ghât Russoolpore, declared liable for an excess deficiency of maunds 693-1.—As the security deposits of these parties amount to Rs. 6,000, this claim has been allowed to remain in suspense until the clearance of the remaining portion of the Salt that was in their charge.

15. A small building which had been previously attached to the Hidgelee Agency, and which was abandoned in May 1863 by Mr. Cunliffe, then Salt Agent, in favor of his Serishtadar without any authority from either the Government or the Board, was recovered in June 1864 by Mr. Pratt, and sold on account of Government in December following for Rs. 330.

CHITTAGONG DEPÔT.—Since the abolition of the Chittagong Agency, the duties of the Salt Department have been performed by the Collectors of Revenue and Customs, under the immediate control of the Commissioner of the Division. The depôts on the Islands of Hattea and Sundeep in the Bullooh District having been abolished, the 9,411 maunds of Kurkutch Salt, which remained stored in the Golahs of the former depôt, were disposed of by auction sale under Government Order No. 1059, dated 15th March 1865.

16. In March 1864 the Chief Commissioner of British Burmah having reported to Government the decline of the Salt Trade in that Province, and

suggested the opening of a Salt Trade between Bengal and British Burmah to be carried on in country boats, the Board were requested to prepare a set of rules to guard against the smuggling of Salt. In submitting these rules, the Board, on a re-consideration of the question, and after consulting the local authorities at Chittagong, objected to the introduction of such a measure for the reasons stated in my letter No. 830, dated 20th September 1864. These objections met with the approval of the Lieutenant-Governor.

17. **BALANCES.**—In para : 16 of the last Administration Report No. 181, dated 4th March 1864, the Board reported that of the large balances that were ordered to be written off, Rs. 66,871 were positively irrecoverable, and Rs. 50,608 were held in suspense pending the fullest enquiry regarding the alleged insolvency of the defaulters concerned. Out of this latter sum, Rs. 2,190 were realized up to 30th April last; engagements having been taken by the Agent for payment of the remainder by instalments, as reported in my letter No. 689, dated 23rd June 1865.

18. In Chittagong the outstandings of Aurungs Jooldiah and Nizampore, amounting to Rs. 5,604, were reported as irrecoverable, and written off to Profit and Loss, under Government Order No. 1902 of the 16th May 1865, leaving no further balance at Chittagong.

19. **EXCISE SALT.**—The manufacture under excise licenses during the period under review amounted to—

				Maunds.
In Saugor Island	...	...	...	86,856½
„ Dhossa (Lot No. 44)	...	...	...	8,579½
„ Narainpore	...	...	...	10,271¾
„ Nurrpoamootah	...	...	...	2,383
Total	...	...	...	1,08,090¾

The manufacture in this last-named Pergunnah was entrusted to one Rajbullub Mookerjee, a Pokhtan Darogah of the abolished Hidgelee Agency, who applied for and obtained a license to manufacture 10,000 maunds of Salt in the season 1864-65. He failed after making about maunds 2,383, of which maunds 800½ were destroyed by the Cyclone of 5th October last. The balance had to be sold, the manufacturer having absconded, to defray the cost of the Establishment entertained under the Excise Rules.

20. The Cyclone of the 5th October last greatly affected the excise manufacture. The Golahs at Hajipore (Diamond Harbour) belonging to Mr. H. Fraser, which contained about 1,27,000 maunds of Salt, were destroyed, and the entire contents, save 5,000 maunds, washed away by the inundation. At Dhossa one of the two Golahs belonging to Mohendro Narain Dutt likewise suffered, but to a much less extent; it was built by the manufacturer and contained 3,155 maunds; of this quantity about 1,200 maunds, as estimated by the Inspector General of Police, were lost. The other Golah which was built by Government, and which contained about 6,075 maunds, escaped uninjured. The

manufacture by the Sea Salt Company " Limited " at Narainpore also sustained a loss of about 300 maunds.

21. ACT VII (B. C.) OF 1864.—A draft of the new Salt Law submitted to Government with my letter No. 560, dated 15th June 1863, was under consideration by the Legislative Council at the date of the Board's last Salt Administration Report. The Act was passed on the 28th May 1864, and came into operation on the 1st July 1865.

22. SALE OF GOVERNMENT SALT BY AUCTION.—On the 30th April 1863 the Hon'ble Sir Charles Trevelyan, in his Financial Statement made in the Council of the Governor General, alluded to the expediency of disposing of the whole of the Government stocks by public auction at stated intervals. The question was referred to the Home Government, who decided that out of the seventy-five lakhs of maunds which were then in store, fifteen lakhs of maunds should be sold in July 1865, and the remainder in 1866 and following years, at the rate of twenty lakhs of maunds in each year. The results of the July sale and the arrangements for a further sale, all which have been duly placed before Government,* are matters, however, which do not come within the period comprehended in this Report.

* Nos. 747 and 887, dated 7th July and 21st August 1865.

23. WAREHOUSES FOR BONDING SALT AT SEALDAH AND KOOSHTEA.—The question for declaring Sealdah and Kooshtea as warehousing places for bonding Salt, under Section 14 of Act VI of 1863, was raised in April 1864. The Agents of the Eastern Bengal and South-Eastern Railway Companies, with the view to increase the traffic of their respective Railways, requested the permission of Government to have Salt bonded at Sealdah and Kooshtea. These applications were sanctioned under Government Orders Nos. 3712 T and 2127, dated 30th September 1864 and 2nd June 1865. In this matter too, more especially as regards warehousing at Kooshtea, further arrangements have been recently under consideration.

24. CONTRACTION OF CHOWKEY LIMITS.—From the 1st May 1864, all the Chowkeys in the non-saliferous tracts of Bengal were abolished,† effecting a saving of Rs. 1,10,441 per annum, as expended on the Establishments of sixty-eight Chowkeys. In the saliferous tracts, seventy-six Chowkeys were retained with an annual expenditure of Rs. 97,298. These latter have since been absorbed into the Police, and the supervision over the manufacture and transport of Salt has undergone a complete change under the Act VII (B. C.) of 1864, enforced by the rules of the 16th May last.

† Board's Report to Government, No. 112, dated 5th February 1864.

25. Lieutenant-Colonel Bruce, late Inspector General of Police in India, in his Report on the Calcutta Police, suggested several changes in the Calcutta Salt Preventive Establishment, and it was finally determined by the Lieutenant-Governor that Calcutta and Howrah should be excluded from Chowkey limits. This step was taken on the recommendation of a Special Committee, the Board having objected to the relaxation of the precautions hitherto observed.

26. RULES FOR THE BONDING OF SALT.—In August 1864 the Bengal Chamber of Commerce represented to Government that while the duty on

LIST OF STATEMENTS submitted to Government with the Board of Revenue's Report, dated 18th September 1865, No. 968, on the Salt Department for the Year commencing with the 1st October 1863 and ending 30th September 1864.

- No. 1.—Comparative Statement of sales, under Presidency Rowanahs, of Government Salt stored at the wholesale Depôts of Bengal for a period of seven months, i. e., from 1st October 1863 to 30th April 1864, as compared with the corresponding period of 1862-63.
- No. 1a.—Comparative Statement of sales, under Presidency Rowanahs, of Government Salt stored at the Wholesale Depôts of Bengal for the year 1864-65, i. e., from 1st May 1864 to 30th April 1865, as compared with the corresponding period of 1863-64.
- No. 2.—Comparative Statement of the quantity and proceeds of Salt sold on account of Government at the Local Depôts in Bengal and Cuttack in the years 1862-63 and 1863-64.
- No. 2a.—Comparative Statement of the quantity and proceeds of Salt sold on account of Government at the Local Depôts in Bengal and Cuttack in the years 1863-64 and 1864-65.
- No. 3.—Comparative Statement showing monthly sales (and duty realized therefrom) of Salt imported by sea into Bengal on private account for seven months of 1862-63 and 1863-64.
- No. 3a.—Comparative Statement showing monthly sales (and duty realized therefrom) of Salt imported by Sea into Bengal on private account for 1863-64 and 1864-65.
- No. 4.—Comparative Statement showing the sales of, and duty realized from, Excise Salt manufactured by private parties in the 24-Pergunnahs.
- No. 4a.—Comparative Statement showing the sales of, and duty realized from, Excise Salt manufactured by private parties in the 24-Pergunnahs and Hidgellies.
- No. 5.—Sales of Salt in Bengal and Orissa as well as specification of quantities passing eastward of Allahabad.
- No. 6.—Comparative Statement of Salt imported by sea from different countries for the seven months of 1862-63 and 1863-64.
- No. 6a.—Comparative Statement of Salt imported by Sea from different countries in 1863-64 and 1864-65.
- No. 7.—Statement of Salt sold for consumption in the saliferous districts of Bengal and Orissa under the supervision of the Inspector General of Police, Lower Provinces, and Commissioner of Police, Calcutta, during the first seven months of the former Salt official year 1863-64, i. e., from 1st October 1863 to 30th April 1864, as compared with the corresponding period of nine previous years.
- No. 7a.—Statement of Salt sold for consumption in the saliferous districts of Bengal and Orissa under the supervision of the Inspector General of Police, Lower Provinces, and Commissioner of Police, Calcutta, for the new Salt official year 1864-65, i. e., from 1st May 1864 to 30th April 1865, as compared with the corresponding period of nine previous years.
- No. 8.—Statement of Salt attached, released, and confiscated, &c., in the saliferous districts of Bengal and Orissa during the first seven months of the former Salt official year 1863-64, i. e., from 1st October 1863 to 30th April 1864, compared with the corresponding period of 1862-63.
- No. 8a.—Statement of Salt attached, confiscated, and released, &c., in the saliferous districts of Bengal and Orissa during the official year 1864-65, i. e., from 1st May 1864 to 30th April 1865, compared with the corresponding period of 1863-64.
- No. 9.—Statement of cases prosecuted to conviction in the saliferous districts of Bengal and Orissa during the first seven months of the former Salt official year 1863-64, i. e., from 1st October 1863 to 30th April 1864, as compared with the corresponding period of 1862-63.
- No. 9a.—Statement of cases prosecuted to conviction in the saliferous districts of Bengal and Orissa during the year 1864-65, i. e., from 1st May 1864 to 30th April 1865, as compared with the corresponding period of 1863-64.
- No. 10.—Abstract Statement of cases in the Districts of Bengal and Orissa for a period of seven months, i. e., from 1st October 1863 to 30th April 1864, as compared with the corresponding period of 1862-63.
- No. 10a.—Abstract Statement of cases in the Districts of Bengal and Orissa for the year 1864-65, i. e., from 1st May 1864 to 30th April 1865, as compared with the corresponding period of 1863-64.

No. 1.

COMPARATIVE STATEMENT of Sales under Presidency Revenue of Government Salt stored at the Wholesale Depôts of Bengal for a period of seven months, i. e., from 1st October 1863 to 30th April 1864, as compared with the corresponding period of 1862-63.

Place of Manufacture.	Depôt from which delivered to Purchasers.	FROM OCTOBER 1862 TO APRIL 1863.			FROM OCTOBER 1863 TO APRIL 1864.		
		Quantity.	Rs.	A. P.	Quantity.	Rs.	A. P.
HINGELLES	...	Mds. S.	...	...	Mds. S.	...	...
DRITO	...	3,500	0	0	125	0	498 12 0
DRITO	...	0	0	0	995	0	3,970 1 1
DRITO	...	9,075	0	0	11,110	0	44,328 14 5
DRITO	...	5,750	0	0	17,910	0	69,066 14 5
TUMLOOK	...	500	0	0	1,610	0	6,423 14 5
...	...	3,42,115	0	13,82,144	2,07,320	8,27,206	12 11
CHITTAGONG	241	0	178 5 6
BALASORE	...	47,050	0	1,90,082	13,400	0	53,466 0 0
KISSENNUGUR	...	64,749	0	2,73,888	0	0	0 0 0
...	...	2,850	0	12,055	0	0	0 0 0
TUMLOOK	...	100	0	423	0	0	0 0 0
CHILKA KURUTCH	...	610	0	2,372	14 5	0	0 0 0
RAMNUGUR	...	0	0	0	0	0	0 0 0
KALLINUGUR	...	0	0	0	10,055	0	42,331 8 10
...	...	0	0	0	500	0	2,105 0 0
Total	...	4,76,299	0	19,37,019	2,62,666	0	10,40,576 3 7
Sales by the Salt Agent of Chittagong.
Agency of Chittagong	...	22,118	0	89,357	1,24,883	0	4,91,198 6 5
Sales by the Chortkey Supdt. of Bullooh.	...	0	0	0	0	0	0 0 0
Province of Arracan or Agency of Chittagong	...	0	0	0	0	0	0 0 0
Total	...	4,98,417	0	20,26,376	3,87,549	0	15,40,774 10 0

BOARD OF REVENUE;
FORT WILLIAM.
The 18th September 1865.

T. B. LANE,
Junior Secretary

No. 2.

COMPARATIVE STATEMENT of the Quantity and Proceeds of Salt sold on account of Government at the Local Depôts in Bengal and Cuttack in the years 1862-63 and 1863-64.

		1862-63.			1863-64.		
		FROM 1ST OCTOBER TO 30TH APRIL.			FROM 1ST OCTOBER TO 30TH APRIL.		
		Quantity.	Proceeds.		Quantity.	Proceeds.	
		Mds. S. C.	Rs.	A. P.	Mds. S. C.	Rs.	A. P.
Hidgalee Salt Agency	...	1,284 10 0	5,189	0 3	0 0 0	0	0 0
Tumlook ditto	...	0 0 0	174	10 1	0 0 0	0	0 0
Cuttack ditto	...	78,618 34 15	2,54,898	1 0	65,078 0 0	2,60,306	3 0
Balasore ditto	...	51,253 17 2	1,92,200	7 7	62,019 32 4	2,18,079	4 0
Poorce ditto	...	1,90,159 6 11	4,26,287	3 0	90,146 37 12	3,21,148	4 0
Chittagong ditto	...	364 10 13	863	15 6	0 0 0	0	0 0
Backergunge Salt Chowkey	...	46 0 15	164	15 0	12 39 12	43	4 0
Barriepore ditto	...	11 23 4	50	5 6	15 33 7	67	15 6
Baugundee ditto	...	47 5 10	196	2 7	1 15 8	6	6
Bhullooh ditto	...	20,728 2 8	86,832	2 11	14,049 9 10	58,308	1 1
Chittagong ditto	...	1,01,174 8 5	3,80,374	7 6	0 0 0	0	0 0
Calcutta ditto	...	11 38 4	46	8 9	41 29 10	159	10 3
Jessore ditto	...	1 39 6	8	12 4	0 36 12	3	14 6
Jellalore ditto	...	19,863 34 4	83,668	12 3	26 32 10	125	8 9
Midnapore ditto	...	0 0 0	0	0 0	0 0 0	0	0 0
Tumlook ditto	...	2,110 29 10	8,989	12 1	5 9 10	25	2 0
Western ditto	...	179 18 11	700	0 7	62 5 4	230	12 3
Total	...	4,65,855 0 6	14,40,645	4 11	2,31,481 2 3	8,88,504	5 4

BOARD OF REVENUE;

FORT WILLIAM,

The 18th September 1865.

T. B. LANE,

Junior Secretary.

No. 2 A.

COMPARATIVE STATEMENT of the Quantity and Proceeds of Salt sold on account of Government at the Local Depôts in Bengal and Cuttack in the years 1863-64 and 64-65.

		1863-64.			1864-65.		
		FROM 1ST MAY TO 30TH APRIL.			FROM 1ST MAY TO 30TH APRIL.		
		Quantity.			Quantity.		
		Proceeds.			Proceeds.		
		Mds.	S.	Ch.	Rs.	A.	P.
		Mds.	S.	Ch.	Rs.	A.	P.
Hidgellee Salt Agency		0	0	0	0	0	0
Tumlook ditto		0	0	0	0	0	0
Cuttack ditto		1,05,239	31	11	4,10,438	3	0
Balasore ditto		1,06,055	20	12	4,20,023	13	4
Pooree ditto		2,10,080	1	3	7,15,445	0	0
Chittagong ditto		0	0	0	0	0	0
Backergunge Salt Chowkey		27	29	9	90	10	0
Barriepore ditto		20	5	13	87	0	11
Baugundee ditto		8	39	12	40	15	2
Bulloah ditto		37,042	7	15	1,55,366	15	9
Chittagong ditto		54,478	19	8	2,02,578	14	0
Calcutta ditto		52	14	4	202	4	0
Jessore ditto		9	20	4	41	10	2
Jellalore ditto		2,740	11	8	10,279	9	5
Midnapore ditto		0	0	0	0	0	0
Tumlook ditto		13	2	2	61	11	0
Western ditto		72	30	12	269	12	9
Total		5,17,040	35	1	19,14,924	8	0
					5,92,714	22	0
					23,23,423	7	2

BOARD OF REVENUE;
FORT WILLIAM,
The 18th September 1865.

T. B. LANE,
Junior Secretary.

No. 3.

COMPARATIVE STATEMENT showing Monthly Sales (and Duty realized therefrom) of Salt imported by sea into Bengal on private account for seven months of 1862-63 and 1863-64.

	1st OCTOBER TO 30TH APRIL.	1862-63.			1863-64.		
		Quantity.		Amount of Duty after deducting refunds.	Quantity.	Amount of Duty after deducting refunds.	
		Mds.	S. C.	Rs. As. P.		Mds.	S. C. Rs. As. P.
October	...	3,81,986	0 0	12,27,033 12 0	5,43,889 23 6	17,58,451 10 0	0
November	...	6,22,326	0 0	19,83,060 8 0	6,37,448 28 8	20,25,739 11 0	0
December	...	4,28,892	0 0	13,45,859 12 0	4,21,022 22 8	13,32,349 3 6	0
January	...	6,24,043	28 13	19,86,115 3 0	4,15,091 35 0	13,20,661 8 0	0
February	...	4,82,713	25 12	15,29,634 10 0	4,44,576 0 0	14,21,109 13 0	0
March	...	4,64,688	0 0	14,68,444 4 0	4,41,920 9 0	14,05,709 13 6	0
April	...	5,17,070	5 4	16,46,681 9 0	2,91,082 6 14	9,15,991 7 6	0
Total	...	35,21,719	19 13	1,11,85,829 10 0	31,95,031 5 4	1,01,80,013 2 6	0
	...	31,95,031	5 4	1,01,80,013 2 6			
Net Decrease	...	3,26,688	14 9	10,05,816 7 6			

BOARD OF REVENUE;
 FORT WILLIAM,
 The 18th September 1865.

T. B. LANE,
 Junior Secretary.

No. 3 A.

COMPARATIVE STATEMENT showing Monthly Sales (and Duty realized therefrom) of Salt imported by Sea into Bengal on private account for 1863-64 and 1864-65.

			1863-64.			1864-65.		
1st MAY to 30TH APRIL.			Quantity.			Amount of Duty after deducting refunds.		
			Quantity.			Quantity.		
			Mds.	S.	C.	Mds.	S.	C.
			Amount of Duty after deducting refunds.			Amount of Duty after deducting refunds.		
			Rs.	As.	P.	Rs.	As.	P.
May	...	...	3,21,351	0	0	10,23,975	6	0
June	...	...	5,40,392	22	10½	17,10,665	1	0
July	...	...	7,52,097	20	8	23,94,750	3	3
August	...	...	6,45,775	0	0	20,64,404	13	0
September	...	...	5,95,019	26	14	18,83,958	7	0
October	...	...	5,43,889	23	6	17,58,451	10	0
November	...	...	6,37,448	28	8	20,25,739	11	0
December	...	...	4,21,022	22	8	13,32,349	3	6
January	...	...	4,15,091	35	0	13,20,661	8	0
February	...	...	4,44,576	0	0	14,21,109	13	0
March	...	...	4,41,920	9	0	14,05,709	13	6
April	...	...	2,91,082	6	14	9,15,991	7	6
Total	...	...	60,49,666	35	4½	1,92,57,767	0	9
			Net Increase			...		
						14,90,678		
						30		
						4		
						47,32,117		
						15		
						9		

BOARD OF REVENUE ;
 FORT WILLIAM,
 The 18th September 1865.

T. B. LANE,
 Junior Secretary.

No. 4.

COMPARATIVE STATEMENT showing the Sales of, and Duty realized from, Excise Salt manufactured by private parties in the 24-Pergunnahs.

	1862-63.			1863-64.		
	Quantity.	Duty.		Quantity.	Duty.	
	Mds.	Rs.	A. P.	Mds.	Rs.	A. P.
October ...	2,000	6,500	0 0	2,600	8,450	0 0
November ...	2,250	7,312	8 0	2,734	8,885	8 0
December ...	4,200	13,650	0 0	3,195	10,383	12 0
January ...	4,200	13,650	0 0	3,800	12,350	0 0
February ...	3,200	10,400	0 0	4,340	14,105	0 0
March ...	4,500	14,625	0 0	4,705	15,291	4 0
April ...	6,975	22,668	12 0	4,000	13,000	0 0
Total ...	27,325	88,806	4 0	25,374	82,465	8 0

BOARD OF REVENUE;
FORT WILLIAM,
The 18th September 1865.

T. B. LANE,
Junior Secretary.

No. 4 A.

COMPARATIVE STATEMENT showing the Sales of, and Duty realized from, Excise Salt manufactured by private parties in the 24-Pergunnahs and Hidjellée.

	1863-64. . .			1864-65.		
	Quantity.	Duty.		Quantity.	Duty.	
	Mds.	Rs.	A. P.	Mds.	Rs.	A. P.
May ...	5,190	16,867	8 0	5,135	16,688	12 0
June ...	2,949	9,584	4 0	3,100	10,075	0 0
July ...	2,900	9,425	0 0	3,600	11,700	0 0
August ...	4,540	14,755	0 0	2,675	8,693	12 0
September ...	1,580	5,135	0 0	3,800	12,350	0 0
October ...	2,600	8,450	0 0	2,150	6,987	8 0
November ...	2,734	8,885	8 0	400	1,300	0 0
December ...	3,195	10,383	12 0	500	1,625	0 0
January ...	3,800	12,350	0 0	1,399	4,546	12 0
February ...	4,340	14,105	0 0	1,600	5,200	0 0
March ...	4,705	15,291	4 0	1,750	6,062	8 0
April ...	4,000	13,000	0 0	2,000	6,687	8 0
Total ...	42,533	1,38,232	4 0	28,109	91,916	12 0

BOARD OF REVENUE;
FORT WILLIAM,

T. B. LANE,
Junior Secretary.

No. 5.

SALES OF SALT in Bengal and Orissa as well as Specification of Quantities passing Eastward of Allahabad.

May to April.	GOVERNMENT SALT.				Imported Salt pay- ing Customs Duty.	Excise Salt.		North-Western Salt paying Special Duty at Allahabad.		Total Consumption.		
	Whole Sales.		Retail Sales.			Mds.	S. Ch.	Mds.	S. Ch.	Mds.	S. Ch.	
	Mds.	S. Ch.	Mds.	S. Ch.								
1853-54	37,89,913	0 0	8,66,323	31 5	15,61,055	21 12	43,550	0 0	6,63,168	6 11	69,24,010	19 12
1854-55	39,80,268	20 0	8,48,413	25 2	17,97,049	31 8	15,800	0 0	9,76,296	21 4	76,17,628	17 14
1855-56	28,48,230	10 0	9,38,478	3 14	36,90,128	15 15	54,533	0 0	4,92,737	9 1	79,34,106	38 14
1856-57	27,75,670	20 0	9,95,568	37 1	38,45,371	39 5	37,000	0 0	6,00,964	32 2	82,54,576	8 8
1857-58	27,49,191	5 0	9,16,667	0 13	34,29,278	4 3	18,263	0 0	47,746	27 8	71,61,145	37 8
1858-59	32,48,331	0 0	9,99,737	14 11	37,98,923	36 8	13,560	0 0	3,77,681	17 14	84,38,233	29 1
1859-60	33,68,869	0 0	10,41,351	6 15	26,88,528	24 1	45,400	0 0	4,63,974	8 13	76,08,422	39 13
1860-61	45,58,540	8 0	10,13,697	2 0	30,59,759	2 9	29,000	0 0	4,89,398	3 10	91,50,394	16 3
1861-62	7,63,697	0 0	8,67,150	34 15	45,92,704	27 14	24,450	0 0	The Special Duty line was abolished under Govt. Order, (India) dated 22nd February 1861, No. 375.			
1862-63	11,00,684	0 0	8,13,294	14 8	62,60,788	29 13	41,650	0 0	82,16,417 4 5			
1863-64	6,55,879	0 0	5,22,456	33 7	60,49,636	35 4	42,533	0 0	72,70,535 28 11			
1864-65	4,80,190	20 0	4,05,838	6 2	75,40,335	25 8	28,109	0 0	84,54,473 11 10			

BOARD OF REVENUE;
 FORT WILLIAM,
 The 18th September 1865.

T. B. LANE,
 Junior Secretary.

No. 6.

COMPARATIVE STATEMENT of Salt imported by Sea from different countries for the seven months of 1862-63 and 1863-64.

1st October to 30th April.	1862-63.			1863-64.			Increase.			Decrease.		
	Mds.	S.	C.	Mds.	S.	C.	Mds.	S.	C.	Mds.	S.	C.
Great Britain ...	26,56,353	11	1½	32,57,668	39	2½	6,01,315	28	0½	0	0	0
America, North ...	2,722	8	14	0	0	0	0	0	0	2,722	8	14
France ...	31,965	5	3	1,56,568	9	7½	1,24,603	4	4½	0	0	0
Cadiz ...	16,364	32	1	74,716	20	1	58,351	28	0	0	0	0
Africa ...	1,543	0	0	0	0	0	0	0	0	1,543	0	0
Arabian and Persian Gulf ...	3,13,730	21	13	3,42,226	0	7½	28,495	18	10½	0	0	0
Scinde ...	53,070	27	6	48,727	31	1	0	0	0	4,342	36	5
Bombay ...	3,14,848	30	0	2,53,616	20	0	0	0	0	61,232	10	0
Ceylon ...	408	13	5	0	0	0	0	0	0	408	13	5
Pondicherry ...	5,444	17	12	8,160	0	0	2,715	22	4	0	0	0
Madras ...	1,72,907	22	4	1,24,215	0	0	0	0	0	48,692	22	4
Total ...	35,63,358	29	11½	42,65,899	0	3½	8,15,481	21	4	1,18,941	10	12
Deduct Decrease ...							1,18,941			10 12		
Net Increase ...							6,96,540			10 8		

BOARD OF REVENUE; }
 FORT WILLIAM, }
The 18th September 1865. }

T. B. LANE,
Junior Secretary.

(x)

No. 6 A.

COMPARATIVE STATEMENT of Salt imported by Sea from different countries in 1863-64 and 1864-65.

1st May to 30th April.	1863-64.		1864-65.		Increase.		Decrease.	
	Mds.	S. C.	Mds.	S. C.	Mds.	S. C.	Mds.	S. C.
Great Britain ...	56,43,291	13 6	48,07,637	6 0 $\frac{1}{2}$	0 0 0		8,35,654	7 5 $\frac{1}{2}$
France ...	3,16,646	11 12 $\frac{1}{2}$	12,830	24 3 $\frac{1}{2}$	0 0 0		3,03,815	27 9
Cadiz ...	74,716	20 1	28,323	27 14	0 0 0		46,392	32 3
Arabian and Persian Gulf ...	5,01,414	11 7 $\frac{1}{2}$	6,06,697	0 0 $\frac{1}{2}$	1,05,282	28 9	0 0 0	
Scinde ...	65,061	4 6	7,336	15 9	0 0 0		57,724	28 13
Bombay ...	4,75,272	33 5	6,97,862	0 0	2,22,589	6 11	0 0 0	
Pondicherry ...	8,160	0 0	0 0 0		0 0 0		8,160	0 0
Ceylon ...	52,062	19 14 $\frac{1}{2}$	762	8 14 $\frac{1}{2}$	0 0 0		51,300	11 0
Madras ...	2,16,719	35 8	2,02,368	4 12	0 0 0		14,351	30 12
Total ...	73,53,344	29 12 $\frac{1}{2}$	63,63,817	7 5 $\frac{1}{2}$	3,27,871	35 4	13,17,399	17 10 $\frac{3}{4}$
Deduct Increase ...							3,27,871	35 4
Net Decrease ...							9,89,527	22 6 $\frac{1}{4}$

BOARD OF REVENUE;

FORT WILLIAM,

The 18th September 1865.

T. B. LANE,

Junior Secretary.

No. 7.

STATEMENT of Salt sold for consumption in the Saliferous Districts of Bengal and Orissa under the supervision of the Inspector General of Police, Lower Provinces, and Commissioner of Police, Calcutta, during the last seven months of the former Salt official year 1863-64, i. e., from 1st October 1863 to 30th April 1864; as compared with the corresponding period of the previous nine years.

NAMES OF DISTRICTS AND SUB-DIVISIONS.	Number of Villages comprised in it.	Estimated Population.	SALT SOLD IN THE PRECEDING NINE YEARS.							Increase.	Decrease.	REMARKS.
			1854-55.	1855-56.	1856-57.	1857-58.	1858-59.	1859-60.	1860-61.	1861-62.	1862-63.	
			Maunder.	Maunder.	Maunder.	Maunder.	Maunder.	Maunder.	Maunder.	Maunder.	Maunder.	
Chittagong ...	972	7,71,526	80,394	1,11,326	1,07,784	1,10,930	1,03,985	1,02,680	1,04,482	1,02,202	1,00,734	Maunder. 20,340
Nookhally ...	1,037	4,85,759	50,263	.....	54,752	55,944	53,705	56,211	49,386	49,810	45,897	.....
Buckergunge ...	2,210	10,23,368	1,16,664	.....	1,15,307	1,15,650	1,19,075	1,17,713	1,17,730	1,18,851	1,08,677	.....
Jessore ...	1,820	4,99,367	73,957	.....	79,744	81,666	83,745	83,956	83,435	83,434	68,509	.....
Bangundee ...	1,218	2,98,516	33,493	.....	46,752	45,739	45,708	43,723	39,605	44,012	31,580	.....
Barriepore ...	2,774	6,88,045	91,802	.....	91,175	91,468	99,396	96,264	91,026	94,595	90,133	1,093
Howrah ...	1,569	.....	59,761	.....	72,008	72,406	73,246	72,777	73,302	70,403	62,888	.....
Tumlook ...	2,318	3,66,786	45,265	.....	42,721	43,274	32,997	43,764	44,163	47,519	44,802	.....
Jalassore ...	2,644	2,20,226	29,161	.....	23,851	22,819	27,197	28,613	28,514	22,958	25,670	403
Calcutta ...	{ Town of Calcutta }	3,61,359	34,579	.....	.....	.....	.....	.....	.....	.....	34,742	.....
Total	.....	.....	6,15,369	2,32,510	6,39,676	6,46,975	6,40,652	6,45,611	6,34,033	6,40,784	6,19,698	20,394
Bahalore ...	.....	.....	62,140	.....	.....	.....	.....	.....	.....	51,971	50,833	.....
Cuttack ...	.....	.....	55,981	.....	.....	.....	.....	.....	.....	87,619	78,182	.....
Pooree ...	.....	.....	45,038	.....	.....	.....	.....	.....	.....	1,97,526	62,641	.....
Total	.....	.....	1,63,159	.....	.....	.....	.....	.....	.....	3,37,116	1,91,656	.....
Grand Total	.....	.....	7,78,528	2,32,510	6,39,676	6,46,975	6,40,652	6,45,611	6,34,033	9,77,590	8,11,351	.....
												1,367
												39,801
												64,327

T. B. LANE,
Junior Secretary.

BOARD OF REVENUE;
FORT WILLIAM.
The 15th September 1865.

No. 7 A.

STATEMENT of Salt sold for consumption in the Subdivisions of Bengal and Orissa under the supervision of the Inspector General of Police, Lower Provinces, and Commissioner of Police, Calcutta, for the new Salt official year 1864-65, i. e., from 1st May 1864 to 30th April 1865, as compared with the corresponding period of nine previous years.

NAMES OF DISTRICTS AND SUB-DIVISIONS.	Number of Villages comprised in it.	Estimated Population.	Salt sold in the year under report.	* SALT SOLD IN THE PRECEDING NINE YEARS.									Increase.	Decrease.	REMARKS.
				1855-56.	1856-57.	1857-58.	1858-59.	1859-60.	1860-61.	1861-62.	1862-63.	1863-64.			
Chittagong	972	...	78,189	Maunds. 50,390	Maunds. 79,742	Maunds. 83,882	Maunds. 76,894	Maunds. 73,338	Maunds. 77,291	Maunds. 78,124	Maunds. 77,070	Maunds. 73,930	Maunds. 4,259	..	..
Noakhally	406	2,42,993	48,310	50,390	52,171	52,264	48,292	49,819	51,324	48,974	48,094	48,961	..	645	..
Backergunge	725	3,81,906	94,339	..	93,123	93,756	95,740	97,437	95,570	96,976	94,113	93,219	1,120	..	..
Jessore	121	14,413	4,166	4,414	4,700	4,543	4,449	4,701	4,969	4,988	5,019	4,433	..	267	..
Baughmdee	592	97,993	22,254	22,900	23,699	23,198	22,703	22,449	21,230	23,015	23,966	21,841	413	..	..
Barriepore	2,293	No estimates received after the Cyclone.	1,04,045	..	1,02,206	1,02,225	1,08,248	1,10,344	1,07,158	1,09,725	1,14,473	1,14,537	..	10,492	..
Howrah	226	...	4,987	..	3,960	4,112	4,431	4,812	4,078	5,838	5,463	5,412	..	425	..
Tumlook	850	1,50,881	26,703	22,192	22,232	20,726	21,026	23,537	23,692	23,570	28,193	26,645	..	40	..
Jellassore	1,313	1,29,360	16,163	13,200	12,396	11,372	14,376	14,132	12,852	14,505	15,294	19,604	..	3,421	..
Calcutta	{ Town of Calcutta }	3,61,359	59,413	..	..	..	..	..	..	..	..	56,635	2,778	..	..
Total	...	...	4,58,497	1,13,216	3,54,359	3,96,078	3,96,968	4,00,618	3,98,770	4,08,033	4,11,691	4,63,217	8,379	15,290	..
Balassore	...	...	1,08,829	..	..	..	..	..	..	89,094	95,331	1,06,020	2,809	..	..
Cuttack	...	...	92,203	..	..	..	..	..	..	1,50,206	1,18,780	63,990	28,273	..	..
Pooree	...	...	87,957	..	..	..	..	..	..	3,38,619	3,10,692	86,641	1,316	..	..
Total	...	...	2,89,049	..	..	..	..	..	..	5,77,919	5,24,803	2,56,631	32,398	..	..
Grand Total	...	...	7,47,546	1,13,216	3,94,359	3,96,078	3,96,968	4,00,618	3,98,770	9,85,954	9,36,494	7,21,868	40,908	15,290	..

BOARD OF REVENUE;
FORT WILLIAM,
7th 18th September 1865.

T. B. LANE,
Junior Secretary.

No. 8.

STATEMENT of Salt attached, released, and confiscated, &c., in the Siliferous Districts of Bengal and Orissa, during the last seven months of the former Salt official year 1863-64, i. e., from 1st October 1863 to 30th April 1864, compared with the corresponding period of 1862-63.

NAMES OF DISTRICTS AND SUB-DIVISIONS.	UNDER ATTACHMENT AT THE CLOSE OF THE YEAR.		SALT ATTACHED.		RELEASED.		CONFISCATED.		UNDER ATTACHMENT AT THE CLOSE OF THE YEAR.		INFORMATION LAID BUT NO SEIZURE MADE.		REMARKS.
	1861-62.		1862-63.	1863-64.	1862-63.	1863-64.	1862-63.	1863-64.	1862-63.	1863-64.	1862-63.	1863-64.	
	Mds.	S. C.	Mds.	S. C.	Mds.	S. C.	Mds.	S. C.	Mds.	S. C.	Mds.	S. C.	
Chittagong	0 31 8	7 32 9	25 28 13	3 22 8	19 16 0	3 6 1	5 7 13	1 35 8	1 5 0	.....	.....	.....
Noakhally	.....	13 23 6	16 11 4	1 9 0	0 9 4	12 1 14	34 17 0	0 12 8	.....	.....	.....	.....
Buckergunge	1 5 15	53 0 2	26 4 0	10 22 4	11 13 0	42 28 13	14 11 8	0 35 0	0 19 8	.....	.....	.....
Jessore	89 14 8	698 30 0	4 37 0	785 5 0	348 1 4	1 39 4	2 10 14	1 0 4	.....	.....	.....	.....
Bangundee	4 19 0	306 6 2	4 12 4	269 0 0	.....	41 25 2	4 12 4	.....	.....	.....	.....	.....
Barriepore	.....	412 34 6	28 26 5	404 12 12	14 5 8	8 21 10	14 20 13	.....	.....	.....	.....	.....
Howrah	297 35 0	770 16 2	179 18 12	998 7 10	100 0 0	70 3 8	1,079 18 12	.....	.....	.....	.....	.....
Tumlook	1 11 12	1,067 6 10	501 36 10	1,047 0 0	572 25 0	20 32 14	4 11 0	0 25 8	.....	.....	.....	.....
Jellsore	.....	94 24 15	14 11 13	19 35 9	2 33 10	64 24 10	10 12 9	10 4 12	1 16 12	.....	.....	.....
Calcutta	.....	14 38 6	16 7 15	3 12 5	7 17 8	11 13 9	8 30 7	.....	.....	.....	0 12 8	.....
Total	394 37 11	3,439 12 10	817 34 1	3,542 7 0	1,071 1 2	276 34 1	1,177 33 1	14 33 8	3 1 4	0 12 8	.....	.....
Balsore	.....	.....	19 27 7	.....	0 35 8	.....	18 31 15	.....	.....	.....	.....	.....
Cuttack	.....	.....	70 34 14	.....	1 30 14	.....	69 4 0	.....	0 21 8	.....	.....	.....
Poorree	.....	.....	11 14 1	.....	.....	.....	10 32 9	.....	.....	.....	.....	.....
Total	.....	.....	101 36 6	.....	2 26 6	.....	98 28 8	.....	0 21 8	.....	.....	.....
Grand Total	394 37 11	3,439 12 10	919 30 7	3,542 7 0	1,073 2 6	276 34 1	1,276 21 9	14 33 8	3 22 12	0 12 8	.....	.....

BOARD OF REVENUE;
FOOT WILLIAM,
The 18th September 1865.

T. B. LANE,
Junior Secretary.

No. 8 A.

STATEMENT of Salt attached, confiscated, and released, &c., in the Saliferous Districts of Bengal and Orissa during the official year 1864-65, i. e., from 1st May 1864 to 30th April 1865, compared with the corresponding period of 1863-64.

	UNDER ATTACHMENT AT THE CLOSE OF THE YEAR.		SALT ATTACHED.		RELEASED.		CONFISCATED.		UNDER ATTACHMENT AT THE CLOSE OF THE YEAR.		INFORMATION LAID, &c., NO RETURN MADE.	
	1862-63.		1863-64.		1864-65.		1863-64.		1864-65.		1863-64.	
	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
Chittagong	1 35 8	30 8 5	77 14 6	21 13 0	53 14 10	9 25 13	17 19 12	1 5 0	2 25 0	...	...	...
Noakhally	0 12 8	43 39 6	890 13 6	0 9 4	871 16 0	44 2 10	8 39 6	...	...	...	...	...
Backergunge	0 35 0	42 21 3	16 0 4	18 21 4	7 36 0	24 15 7	8 23 12	0 19 8	...	...	...	...
Jessore	1 0 4	359 23 14	...	349 33 12	...	10 30 6	...	...	...	...	...	...
Baoundee	...	111 1 14	57 12 8	100 0 0	53 39 8	11 1 14	3 13 0	...	...	...	...	...
Barpore	...	68 92 8	728 82 13	48 32 2	533 19 14	19 30 6	193 12 15	...	...	...	...	...
Howrah	...	2,439 12 4	2,431 38 10	300 0 0	1,300 0 0	2,189 12 4	931 36 10	...	...	...	...	...
Tumlok	0 25 8	707 10 7	298 28 15	697 13 0	200 6 12	10 23 15	8 19 14	...	0 0 5	...	...	...
Jellapore	10 4 12	45 30 13	239 17 2	9 0 10	16 36 2	45 13 3	239 3 0	1 16 12	5 2 12	...	...	...
Calcutta	...	2,070 13 0	596 36 9	1,953 10 0	555 28 9	115 15 8	41 30 7	...	0 12 8	...	...	...
Total	14 33 8	3,968 23 11	5,276 22 9	3,500 13 0	3,797 27 7	2,480 15 7	1,475 0 12	3 1 4	7 38 1	...	...	...
Ballasore	...	...	61 29 11	...	22 16 5	...	33 35 10	...	0 17 12	...	...	...
Cuttack	...	...	277 9 15	...	123 18 0	...	8 29 15	...	288 20 0	...	...	...
Poorce	...	...	2-5 15 11	...	143 34 3	...	82 19 3	0 21 8	...	...	...	...
Total	...	...	544 15 5	...	143 34 3	...	130 4 12	0 21 8	268 37 12	...	...	...
Grand Total	14 33 8	5,968 23 11	5,820 37 14	3,500 13 0	3,943 21 12	2,480 15 7	1,605 5 8	3 22 12	276 25 13	...	...	0 12 8

BOARD OF REVENUE;
FORT WILLIAM,
The 18th September 1865.

T. P. LANE,

(117)

No. 9.

STATEMENT of Cases prosecuted to Conviction in the Saltiferous Districts of Bengal and Orissa during the last seven months of the former Salt official year 1863-64 i. e., from 1st October 1863 to 30th April 1864, as compared with the corresponding period of 1862-63.

NAMES OF DIVISIONS.	1862-63.						1863-64.					
	FINAL ADJUSTMENT PASSED BY THE SUPERINTENDENTS AND MAGISTERIAL AUTHORITIES.			PROCEEDINGS REFERRED TO CIVIL COURT.			FINAL ADJUSTMENT PASSED BY THE SUPERINTENDENTS AND MAGISTERIAL AUTHORITIES.			PROCEEDINGS REFERRED TO CIVIL COURT.		
	Number of Cases.	Number of Prisoners.	Amount or Value of Fines or Forfeitures.	Number of Cases.	Amount or Value of Fines or Forfeitures.	Rs. As. P.	Number of Cases.	Number of Prisoners.	Amount or Value of Fines or Forfeitures.	Number of Cases.	Amount or Value of Fines or Forfeitures.	Rs. As. P.
CHITTAGONG.	16	59	Rs. 714 4 0	...	...	...	9	40	Rs. 997 0 6	...	...	...

	5	12	26 15 0	...	...	...	4	3	7 8 0	...	...	...
	1	1	0 11 10	...	...	...	...	...	...	...	...	...
	7	7	5 0 0	...	...	...	2	2	4 0 0	...	...	...
	5	7	13 12 0	...	...	...	...	...	...	...	...	...
	34	86	790 10 10	...	...	...	15	45	1,088 9 3	...	...	...
	...	...	...	...	...	...	2	5	34 0 0	...	...	...
	26	26	101 2 7½	...	...	...	21	25	251 3 5	...	...	...
	32	32	110 7 6	...	...	...	27	66	190 0 6	...	...	...
MOORHALLY.	...	...	...	...	...	...	...	...	...	...	...	...

	58	58	211 10 1½	...	...	...	50	96	445 3 11	...	...	...
DETAIL OF CONVICTION.												
CHITTAGONG.	Illicit manufacture, &c.	...	...	...	...	...	...	...	...	...	...	...
	Conivance at, or encouragement of ditto	...	...	...	...	...	...	...	...	...	...	...
	Illicit possession, import, sale, purchase, or transportation	...	...	...	...	...	...	...	...	...	...	...
	Falsifying or illicitly retaining Rowanahs or failure to endorse those documents	...	...	...	...	...	...	...	...	...	...	...
	Neglect or disobedience of Amlah	...	...	...	...	...	...	...	...	...	...	...
	Miscellaneous	...	...	...	...	...	...	...	...	...	...	...
	Total	34	86	790 10 10	...	...	15	45	1,088 9 3	...	...	...
	Illicit manufacture, &c.	...	...	...	...	...	...	...	...	...	...	...
	Conivance at, or encouragement of ditto	...	...	...	...	...	...	...	...	...	...	...
	Illicit possession, import, sale, purchase, or transportation	...	...	...	...	...	...	...	...	...	...	...
MOORHALLY.	Falsifying or illicitly retaining Rowanahs or failure to endorse those documents	...	...	...	...	...	...	...	...	...	...	...
	Neglect or disobedience of Amlah	...	...	...	...	...	...	...	...	...	...	...
	Miscellaneous	...	...	...	...	...	...	...	...	...	...	...
	Total	58	58	211 10 1½	...	...	50	96	445 3 11	...	...	...
	Illicit manufacture, &c.	...	...	...	...	...	...	...	...	...	...	...
	Conivance at, or encouragement of ditto	...	...	...	...	...	...	...	...	...	...	...
	Illicit possession, import, sale, purchase, or transportation	...	...	...	...	...	...	...	...	...	...	...
	Falsifying or illicitly retaining Rowanahs or failure to endorse those documents	...	...	...	...	...	...	...	...	...	...	...
	Neglect or disobedience of Amlah	...	...	...	...	...	...	...	...	...	...	...
	Miscellaneous	...	...	...	...	...	...	...	...	...	...	...

No. 9.—Continued.

NAMES OF DISTRICTS AND SUB-DIVISIONS.	1862-63.										1863-64.									
	FINAL ADJUSTMENT PASSED BY THE SUPERINTENDENTS AND MAGISTERIAL AUTHORITIES.					PROCEEDINGS REFERRED TO CIVIL COURT.					FINAL ADJUSTMENT PASSED BY THE SUPERINTENDENTS AND MAGISTERIAL AUTHORITIES.					PROCEEDINGS REFERRED TO CIVIL COURT.				
	Number of Cases.	Number of Prisoners.	Amount or Value of Fines or Forfeitures.	Rs. As. P.	Number of Cases.	Amount or Value of Fines or Forfeitures.	Number of Cases.	Amount or Value of Fines or Forfeitures.	Rs. As. P.	Number of Cases.	Amount or Value of Fines or Forfeitures.	Number of Prisoners.	Amount or Value of Fines or Forfeitures.	Rs. As. P.	Number of Cases.	Amount or Value of Fines or Forfeitures.	Number of Cases.	Amount or Value of Fines or Forfeitures.	Number of Cases.	Amount or Value of Fines or Forfeitures.
DETAIL OF CONVICTION.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	108	108	448 4 0	...	...	...	...	...	...	40	131 1 6	40	...	...	...	...	...	...	...	...
	44	40	150 10 0	...	...	...	...	...	...	54	263 12 6	54	...	...	...	...	...	...	...	...

	152	157	598 14 0	...	...	...	...	...	...	94	394 14 0	94	...	...	...	...	...	...	...	...
Total	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
BARRACON.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	5	5	17 6 9	...	...	...	...	...	...	3	20 1 11	6	...	...	...	...	...	...	...	...
	5	9	71 12 0	...	...	...	...	...	...	4	53 1 0	27	...	...	...	...	...	...	...	...
	6	9	4 3 9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	18	25	93 6 6	...	...	...	...	...	...	8	373 2 11	34	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
JAMORE.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

BANDAGES.	Illicit manufacture, &c....	
-----------	-----------------------------	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	--

DETAIL OF CONVICTION.

	16	23	150 3 6	3,000	6	19,200
Illicit manufacture, &c.						
Conveyance at, or encouragement of ditto						
Illicit possession, import, sale, purchase, or trans- portation						
Falsifying or illicitly retaining Rowanahs or failure to endorse those documents						
Neglect or disobedience of Amiah						
Miscellaneous						
Total	35	51	196 11 1	3,000	6	19,200
Illicit manufacture, &c.						
Conveyance at, or encouragement of ditto						
Illicit possession, import, sale, purchase, or trans- portation						
Falsifying or illicitly retaining Rowanahs or failure to endorse those documents						
Neglect or disobedience of Amiah						
Miscellaneous						
Total	20	45	283 11 3			
Illicit manufacture, &c.						
Conveyance at, or encouragement of ditto						
Illicit possession, import, sale, purchase, or trans- portation						
Falsifying or illicitly retaining Rowanahs or failure to endorse those documents						
Neglect or disobedience of Amiah						
Miscellaneous						
Total	1	1,183	2	4,213 11 2 1/2	601	522
GRAND TOTAL	522	601	4,213 11 2 1/2	1,183	2	522

BOARD OF REVENUE;

FORT WILLIAM,

The 18th September 1865.

Junior Secretary.

T. B. LANE,

No. 9. A.

STATEMENT of Cases prosecuted to conviction in the Satyapores Districts of Bengal and Orissa during the year 1864-65, i. e., from 1st May 1864 to 30th April 1865, as compared with the corresponding period of 1863-64.

NAMES OF DISTRICTS AND SUB-DIVISIONS.	1863-64.										1864-65.									
	FINAL ADJUSTMENT PASSED BY THE SUPERINTENDENTS AND MAGISTERIAL AUTHORITIES.					PROCEEDINGS REFERRED TO CIVIL COURT.					FINAL ADJUSTMENT PASSED BY THE SUPERINTENDENTS AND MAGISTERIAL AUTHORITIES.					PROCEEDINGS REFERRED TO CIVIL COURT.				
	Number of Cases.	Number of Prisoners.	Amount or value of fines or forfeitures.	Number of Cases.	Amount or value of fines or forfeitures.	Number of Cases.	Amount or value of fines or forfeitures.	Number of Cases.	Amount or value of fines or forfeitures.	Number of Cases.	Number of Cases.	Number of Prisoners.	Amount or value of fines or forfeitures.	Number of Cases.	Amount or value of fines or forfeitures.	Number of Cases.	Amount or value of fines or forfeitures.	Number of Cases.	Amount or value of fines or forfeitures.	Number of Cases.
CHITTAGONG.	21	91	Rs. As. P. 1,608 3 3	..	.....	..	.....	46	Rs. As. P. 5,153 5 1	..	..	261	Rs. As. P. 5,153 5 1	..	.....	..	.....	..	.....	..

	7	9	24 10 3	..	..	..	..	2	2 15 0	..	..	1	2 15 0	..	..	..	..	..	..	..

	11	12	10 0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	1	8	200 0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	40	120	1,842 13 6	..	.....	..	.....	48	5,166 4 1	..	..	262	5,166 4 1	..	.....	..	.....	..	.....	..
NOARWALLY.	2	5	34 0 0	..	.....	..	.....	3	148 0 0	..	..	9	148 0 0	..	.....	..	.....	..	.....	..

	39	43	338 15 8	..	.....	..	.....	11	54 12 6	..	..	13	54 12 6	..	.....	..	.....	..	.....	..
	32	71	170 8 6	..	.....	..	.....	2	0 0 0	..	..	2	0 0 0	..	.....	..	.....	..	.....	..

	73	119	543 8 2	..	.....	..	.....	16	203 5 6	..	..	24	203 5 6	..	.....	..	.....	..	.....	..
Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

No. 9 A.—Continued.

NAMES OF DISTRICTS AND SUB-DIVISIONS.	1863-64.										1864-65.											
	FINAL ADJUSTMENT PASSED BY THE SUPERINTENDENTS AND MAGISTERIAL AUTHORITIES.			PROCEEDINGS REFERRED TO CIVIL COURT.			ADJUSTED ON SUBMISSION OF THE PARTIES.				FINAL ADJUSTMENT PASSED BY THE SUPERINTENDENTS AND MAGISTERIAL AUTHORITIES.			PROCEEDINGS REFERRED TO CIVIL COURT.			ADJUSTED ON SUBMISSION OF THE PARTIES.					
	Number of Cases.	Number of Prisoners.	Amount or value of fines or forfeitures.	Number of Cases.	Amount or value of fines or forfeitures.	Rs. As. P.	Number of Cases.	Amount or value of fines or forfeitures.	Rs. As. P.	Number of Prisoners.	Amount or value of fines or forfeitures.	Number of Cases.	Amount or value of fines or forfeitures.	Rs. As. P.	Number of Cases.	Amount or value of fines or forfeitures.	Rs. As. P.	Number of Prisoners.	Amount or value of fines or forfeitures.	Number of Cases.	Amount or value of fines or forfeitures.	Rs. As. P.
DETAIL OF CONVICTION.
	23	23	674 0 3	2	11,516	Rs. As. P.	...	...	...	15	16	246 5 5	Rs. As. P.	...	...	...	...	...	...	...	...
	12	15	...	...	...	...	...	...	...	2	1	3 14 9	...	...	...	...	...	...	...	...	...
	1	7	200 0 0	...	...	...	...	...	...	1	2	...	...	...	...	...	...	...	...	...	...
	36	45	874 0 3	2	11,516	...	...	...	...	18	19	250 4 2	...	...	...	...	...	...	...	...	...
Total	17	21	966 15 5	...	...	...	...	...	...	47	59	1,015 0 0	...	...	...	...	...	...	...	...	...
	2	2	10 0 0	8	4,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	24	26	137 12 2	...	...	...	...	...	...	7	11	75 7 9	...	...	...	...	...	...	...	...	...
	19	19	173 0 6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1	1	50 0 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	63	72	1,337 12 1	8	4,000	...	...	...	...	54	70	1,090 7 9	...	...	...	...	...	...	...	...	...

No. 9 A.—Continued.

NAMES OF DISTRICTS AND SUB-DIVISIONS.	1863-64.										1864-65.									
	FINAL ADJUSTMENT PASSED BY THE SUPERINTENDENTS AND REFERRED TO MAGISTERIAL AUTHORITIES. CIVIL COURT.					ADJUSTED ON SUBMISSION OF THE PARTIES.					FINAL ADJUSTMENT PASSED BY THE SUPERINTENDENTS AND REFERRED TO CIVIL COURT.					ADJUSTED ON SUBMISSION OF THE PARTIES.				
	Number of Cases.	Number of Prisoners.	Amount or value of fines or forfeitures.	Number of Cases.	Amount or value of fines or forfeitures.	Number of Cases.	Amount or value of fines or forfeitures.	Number of Cases.	Amount or value of fines or forfeitures.	Number of Prisoners.	Number of Cases.	Amount or value of fines or forfeitures.	Number of Cases.	Amount or value of fines or forfeitures.	Number of Cases.	Amount or value of fines or forfeitures.				
CALCUTTA.*	...	...	Rs. As. P.	...	...	Rs. As. P.	...	...	...	...	...	Rs. As. P.	...	...	...	...
	43	43	402 12 4½	...	...	...	...	...	...	64	38	1,020 11 7½	...	...	...	...
	12	10	231 5 0	...	...	...	...	...	...	1	11	40 1 0	...	...	...	...
	8	13	...	...	...	...	...	...	...	10	...	3 0 0	...	...	...	...
				
	62	66	651 1 4½	...	...	...	...	...	...	84	50	1,063 12 7½	...	...	...	...
	756	992	8,553 5 8	21	21,016	...	...	...	...	1,331	988	17,703 9 1½	18	10,420	...	...		
	GRAND TOTAL					...	...	...	...	...	...	...	...	...	...	...

* The figures relating to the Presidency are for 10 months.

* The figures relating to the Presidency are for 12 months.

BOARD OF REVENUE; }
 FORT WILLIAM, }
 The 18th September 1865.

T. B. LANE,
 Junior Secretary.

No. 10.

ABSTRACT STATEMENT of Cases in the Districts of Bengal and Orissa, for a period of seven months, i. e., from 1st October 1863 to 30th April 1864, as compared with the corresponding period of 1862-63.

NAMES OF DISTRICTS AND SUB-DIVISIONS.	1862-63.				1863-64.					REMARKS.
	Number of cases pending on the 30th September 1862.	Number of cases instituted.	Convictions.	Aquittals.	Total disposed of.	Pending on the 30th April 1863.	Number of persons apprehended.	Pending on the 30th April 1864.	Number of persons apprehended.	
Chittagong	2	46	84	2	36	12	187	7	149	
Noakhally	.....	82	58	21	79	3	84	1	118	
Backergunge	14	147	152	3	155	6	145	1	96	
Jessore	5	32	20	5	25	12	64	2	47	
Bangurdee	.....	49	50	1	51	.....	54	1	24	
Barreepore	2	33	27	6	33	2	38	2	75	
Howrah	.....	32	31	1	32	.....	33	.....	18	
Tumlook	4	80	72	5	77	16	108	.....	42	
Jellassore	1	112	81	12	93	20	144	10	218	
Total	30	622	525	56	581	71	847	24	787	
Balasore	.....	.....	.....	.....	.....	.....	.....	5	234	
Cuttack	.....	.....	.....	.....	.....	.....	.....	5	85	
Pooree	.....	.....	.....	.....	.....	.....	.....	9	67	
Total	.....	.....	.....	.....	.....	.....	.....	19	386	
Calcutta	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand Total	30	622	525	56	581	71	847	43	1,173	

BOARD OF REVENUE;
FORT WILLIAM,
The 18th September 1865.

T. B. LANE,
Junior Secretary.

No. 10 A.

ABSTRACT STATEMENT of Cases in the Districts of Bengal and Orissa for the year 1864-65, i. e., from 1st May 1864 to 30th April 1865, as compared with the corresponding period of 1863-64.

NAMES OF DISTRICTS AND SUB-DIVISIONS.	1863-64.						1864-65.						1863-64.	1864-65.	REMARKS.
	Number of cases left pending on the 30th April 1863.	Number of cases instituted.	Total.	Convictions.	Aquittals.	Total disposed of.	Pending on the 30th April 1864.	Number of cases instituted.	Convictions.	Aquittals.	Total disposed of.	Pending on the 30th April 1865.	Number of persons apprehended.	Number of persons apprehended.	
Chittagong	12	47	59	40	12	52	7	54	48	8	56	5	231	314	These figures are for 19 months.
Noakhally	3	86	89	73	15	88	1	24	16	9	25	.....	151	40
Backergunge	6	127	133	131	1	132	1	33	33	1	34	.....	130	32
Jessore	12	37	49	30	17	47	2	3	4	1	5	.....	82	3
Baughundee	.....	52	52	48	3	51	1	24	17	8	25	.....	53	24
Barriepore	2	94	96	85	9	94	2	105	79	28	107	.....	100	131
Howrah	.....	33	38	38	0	33	.....	23	21	2	23	.....	65	35
Tumlook	16	77	93	71	22	93	.....	65	54	10	64	1	76	91
Jellalore	20	226	246	199	37	236	10	335	185	43	228	117	300	393	
Total	71	784	855	715	116	831	24	666	457	110	567	123	1,188	1,063	
Balasore	.....	.....	.....	.....	.....	.....	5	401	286	101	387	19	.....	408
Cuttack	.....	.....	.....	.....	.....	.....	5	71	67	7	74	2	.....	75
Pooree	.....	.....	.....	.....	.....	.....	9	163	146	26	172	.....	.....	183
Total	.....	.....	.....	.....	.....	.....	19	635	499	134	633	21	.....	666
Calcutta	.....	75	75	62	13	75	.....	64	50	14	64	.....	98	64
Grand Total	71	859	930	777	129	906	43	1,365	1,006	258	1,264	144	1,286	1,793	

These figures are for 19 months.

T. B. LANE,
Junior Secretary.

BOARD OF REVENUE;
FORT WILLIAM,
The 13th September 1865.

No. 3863.

FROM S. C. BAYLEY, Esq.,

Offg. Secretary to the Government of Bengal,

TO THE JUNIOR SECRETARY TO THE BOARD OF REVENUE,

L. P.

Mrs. Reve.,

Salt.

SIR,

Fort William, the 13th November 1865.

I AM directed to acknowledge the receipt of your letter No. 968, dated the 18th September last, submitting the Board's Report on their administration of the Salt Department for a period of nineteen months, from 1st October 1863 to 30th April 1865.

2. In regard to the results exhibited, I am desired to notice that the quantity of Salt in store on the 1st October 1863 was Maunds 1,08,62,269, being Maunds 7,30,432 less than on the corresponding date of the previous year. During the period 1st October 1863 to 30th April 1865, no Salt was brought into store in the larger Government Depôts of Bengal and Orissa. Taking, however, the storage for the entire period of nineteen

					Maunds.
*	1863-64	...	...	...	42,65,899
	1862-63	...	...	...	35,69,358
	Increase	...	...	...	6,96,541
<hr/>					
					Maunds.
†	1863-64	...	...	...	73,53,354
	1861-65	...	...	...	63,63,817
	Decrease	...	...	...	9,89,527

months, it appears that the stock had increased by Maunds 1,16,426 attributable solely to the large imports* on private accounts between the 1st October 1863 and 30th April 1864. The imports† between 1st May 1864 and 30th April 1865, though still large, shew a decrease as compared

with the corresponding period of the previous year.

3. Of the sales of all kinds of Salt during the period of nineteen months under review, the Lieutenant-Governor notices the increase of Maunds 7,02,358. This arises from the increase in the sales of sea-imported Salt between the 1st May 1864 and 30th April 1865, being Maunds 75,40,345 to Maunds 60,49,667 in the previous corresponding period.

4. In the quantity of foreign Salt brought into consumption, there was an increase of Maunds 11,63,988, arising chiefly from the importations from Liverpool.

5. The sales for local consumption in the saliferous districts of Bengal shew, in the results of the nineteen months, a decrease of Maunds 7,148. The large decrease of Maunds 32,826 in the first seven months having been partially covered by an increase in the sales of Maunds 25,678 in the following twelve months.

6. In like manner the sales in the districts of Orissa shew a decrease of Maunds 28,497 in the first seven months, covered by an increase of Maunds 32,398 in the following twelve months. The fact of the suppression of smuggling, to which the increase in the latter period is attributed, is very creditable to the Police, whose vigilance has been noticed by the Board.

Doorga Churn Buxee, late Head Mohurir of Ghât Kishonnuggur.

Eshwar Chunder Chowdry, late Poktan Darogah of Pergunnah Majnamootah.

Ramdhun Surmal, Intendant, and Bissumber Sing, late Head Mohurir of Ghât Rossulpore.

8. PARAGRAPH 17.—Of the balance of Rupees 50,608 the small sum of Rupees 2,190 appears to have been collected, and the remainder is to be paid by instalments. In Chittagong the sum of Rupees 5,604 having been written off to Profit and Loss leaves no further balance due from that Agency.

9. PARAGRAPHS 19-22.—The Lieutenant-Governor notices with regret the failure of the Excise manufacture in Pergunnah Nunooamootah, and the disastrous effects of the Cyclone of the 5th October 1864 on the Golahs of Mr. H. Fraser and Mohendro Narain Dutt, particularly on those of the former where no less than Maunds 1,27,000 of Salt were destroyed.

10. PARAGRAPH 24.—It is satisfactory to learn that at length the Establishments of the Salt Department have been entirely absorbed into the Police, and that the supervision over the manufacture and transport of Salt has undergone the complete change contemplated by Act VII. (B. C.) of 1864, and enforced by the Rules of the 16th May last.

11. PARAGRAPH 34.—The Salt passed by the East Indian Railway has gradually increased during the last three years; by the Eastern Bengal Railway there is a falling off within the last two years, which will probably be remedied by the measures which have been taken for bonding Salt at Kooshtea.

12. PARAGRAPH 35.—In conclusion, the Lieutenant-Governor has

Mr. W. G. Young, Commissioner of Chittagong.
Mr. C. F. Carnac, Inspector-General of Police, Lower Provinces.

Mr. J. A. Crawford, Collector of Customs, Calcutta.

Mr. H. J. Bamber, Collector of Customs, Chittagong.

Baboo Samchurn Chatterjee, Deputy Collector, Tumlook.

Baboo Juggodisnath Roy, Superintendent, Calcutta Salt Chowkies.

much pleasure in recognising the services of the Officers named on the margin, who are stated to have performed their duties, in connection with the Salt Department, to the Board's satisfaction, and His Honor desires that his acknowledgments may

be conveyed to Mr. Shore, the Commissioner of Cuttack, whose able administration the Board bring ~~separately~~ to notice.

I have the honor to be,

SIR,

Your most obedient Servant,

S. C. BAYLEY,

Offg. Secretary to the Government of Bengal.

REPORT

ON THE

RESULT OF THE ADMINISTRATION

OF THE

SALT DEPARTMENT

DURING THE YEAR 1865-66.



CALCUTTA :

PRINTED BY WILLIAM JONES, ALIPORE JAIL PRESS.

1866.



FROM

R. L. MANGLES, Esq.,

Junior Secretary to the Board of Revenue, L. P.,

TO

THE SECRETARY TO THE GOVERNMENT OF BENGAL.

Fort William, dated the 25th September 1866.

SIR,

I AM directed by the Board of Revenue to submit the following Report of their Administration of the Salt Department for the year 1865-66, together with the usual Tabular Statements, as detailed in the accompanying list.

A. GROTE, and V. H. SCHALCH, } ENQRS.

2. STOCKS.—The following Table shews comparatively the Stocks at the commencement of the years 1864-65 and 1865-66:—

	1864-65.	1865-66.
	Maunds.	Maunds.
In the larger Government Depôts of Bengal and Orissa	68,39,445	58,97,986
In Bond and Afloat, Sea-imported Private Salt	43,79,800	31,07,227
In Excise Golahs, 24-Pergunnahs	52,373	10,085
Total	1,12,71,627	90,09,298

3. STORAGE.—The quantities of Salt brought into store and imported during 1865-66, as compared with the storage and importation in the previous year, are shewn in the following Statement:—

	1864-65.	1865-66.
	Maunds.	Maunds.
Into Excise Golahs	1,01,237	34,932
By Sea on private account	63,63,817	49,60,717
Total	64,65,054	49,95,649

4. SALES.—The sales of all kinds of Salt during the two years were as follows:—

	1864-65.	1865-66.
	Maunds.	Maunds.
Govt. Salt. { Wholesale under Presidency Rowannahs	4,80,180	8,57,372
{ Other Local Depot Sales	5,92,714	4,54,712
Private Salt, Sea-imported	75,40,345	59,93,626
Ditto Excise	28,100	7,721
Total	86,41,358	73,13,441

This Statement shews a decrease in the gross of Maunds 13,27,917 caused by a decline in the sales of Imported Salt which were less than those of 1864-65 by Maunds 15,46,719, although there was an increase in the latter year as compared with 1863-64, of Maunds 14,90,678. The decrease of Maunds 1,38,000 under the head of "Local Depôt Sales," is more than counter-balanced by the increase in the Presidency Rowannah Sales which amounted to Maunds 857,372 against Maunds 4,80,190 in the previous year. The decline in the Excise Sales is the result of the injuries caused to the Hajipore golahs by the Cyclone of the 5th October 1864 as reported in paragraph 20 of my letter No. 968, dated 18th September 1865.

5. IMPORTS.—The following Statement (Enclosure No. 6,) exhibits the quantities of Foreign Salt brought into consumption during the two years under review :—

Exporting Ports.	1864-65.	1865-66.
	Maunds.	Maunds.
Great Britain	48,07,637	32,86,892
France ...	12,831	76,411
Cadiz ...	28,324	
Arabian and Persian Gulfs	6,06,697	4,37,590
Scinde	7,336	
Bombay	6,97,862	4,43,138
Ceylon	762	69,367
Madras	2,02,368	6,47,319
Total	63,63,817	49,80,717

The total decrease in the above Statement amounts to Maunds 14,03,100, or somewhat less than the decrease in the Liverpool Salt alone which latter was apparently the consequence of the expected Auction Sales of July and November 1865, shippers having held back to know the result of those sales.

	Maunds.
2nd Quarter of 1865-66	1,23,507
3rd Ditto, "	10,42,571
4th Ditto, "	14,34,681

The Statement of Liverpool Imports given in the margin shews, however, steady increase in these shipments. There is a striking increase in the importations from Madras.

6. THE SALIFEROUS DISTRICTS OF BENGAL AND ORISSA.—*Sales for Consumption.*—Statement No. 5 shews the total quantities of Salt sold during 1865-66 and the preceding eleven years. The sales in 1865-66 amounted to Maunds 73,13,442 against Maunds 84,54,473 in 1864-65. It is difficult, however, to say how much of the quantity sold in any district was consumed in that district, the usual annual return not having been furnished by the Inspector General of Police and no sufficient means being available to Collectors under the present rules for the supply of this information. A circular letter was recently addressed by the Board to all Commissioners pointing out the details required in their reports. It is hoped that in future correct returns will

be furnished regularly to the Board. A Statement (No. 7) has been prepared in this office from such data as are available, but it cannot be regarded as a correct return for either of the two years.

7. *Salt Attached, Released, and Confiscated.*—Statement No. 8 which gives the quantities of Salt attached, released, and confiscated in 1864-65 and 1865-66, shews an increase in the main, during the latter year under all the three heads, though there is a falling off to the extent of about 50 per cent in Chittagong and Noakhally and a still larger decrease in the district of Howrah. The proportion of release to attachment is about the same as the preceding year in every district except Jessore, where nearly the whole of the Salt attached was released. A special case of release of Salt in Cuttack is noticed under the head of Orissa Agencies. The Inspector General of Police writes at the instance of District Superintendents of Police, in explanation of the large quantities of Salt released, that “as a rule, Magistrates who try such cases, if there are any extenuating circumstances or excuses, are content with the infliction of a fine and seldom confiscate the Salt.”

8. *Cases Instituted under the Salt Laws.*—These cases are shewn comparatively for 1864-65 and 1865-66 in Statement No. 9, there being a very large increase in the latter year under every head. It is worthy of note that while no less than 2,919 cases were instituted, exclusive of 144 that were pending on 30th April 1865, against 1,301 new cases in 1864-65, only 70 cases were left undisposed of on 30th April 1866.

9. *Cases Prosecuted to Conviction.*—Statement No. 10, exhibits these cases comparatively for the two years, in the latter of which there is a large increase in the number of cases and the number of persons convicted, and a slight decrease in the value of the fines and forfeitures. The apparent cause of this is explained in paragraph 7.

10. *ORISSA AGENCIES.*—The entire Government stocks at Cuttack and Balasore have been cleared; in Pooree alone a storage of Maunds 10,00,109 was left on the 30th April last, the sales in 1865-66 having amounted to Maunds 2,47,364. Of Maunds 2,423-34-8 of Salt seized during the year, Maunds 166-34-8 only were confiscated. In one case alone Maunds 1,360-33 were released at Cuttack in consequence of the sentence of the Judge confiscating the Salt having been reversed on appeal by the High Court.

11. The following Statement shews the number of cases of illicit manufacture brought to trial in each of the three districts, and the number of convictions and acquittals as reported by the Commissioner:—

DISTRICT.					No. of Cases Instituted.	No. of Persons Convicted.	No. of Persons Acquitted.
Cuttack	...	...	..	..	197	217	18
Pooree	..	...	...	...	94	131	16
Balasore	...	...	...	...	870	781	117
TOTAL					1,161	1,129	151

The board have already in their letters Nos. 1071 and 1254, dated 20th ultimo and 12th instant, drawn the attention of the Government to the large number of convictions in Balasore. The Board agree with the Commissioner that great credit is due to Mr. Shuttleworth, the District Superintendent of Police, for his activity in detecting and suppressing illicit manufacture in Balasore.

12. The Commissioner reports that a considerable trade in Salt exists between Cuttack and Ganjam, where the Bengal differential duty is now charged on all Salt sold for export to the regulation provinces. A sum of Rupees 19,894-12 has been received by the Collector of Cuttack from the Collector of Ganjam from May 1865 to April 1866, in payment of the difference between the Bengal and Madras duty, viz. Rupees 2-4 per Maund on Salt despatched from Ganjam to this Presidency against Rupees 7,323-12 credited in 1864-65. On the other hand the sales to the Gurjat or Tributary Mehals have been small, in explanation of which, Mr. Ravenshaw writes "there can be no doubt but that large quantities of Madras Salt find their way into the country to the North and South of the Mahanuddy from Ganjam on which the differential duty has not been paid. This it is exceedingly difficult to stop so long as Salt differential duty unpaid, is allowed to pass through Orissa to Sumbulpore and the Central Provinces." The Board find the fact of the large and steady increase of inland sales in Ganjam mentioned in Mr. F. Clarke's (Madras Board of Revenue) report of March 1864. They have lately called for a further report from the Commissioner of Cuttack with reference to the enquiries made by Mr. Edward Baker when Deputy Inspector General of Police in this Division.

13. In Balasore the Government Salt having been exhausted, a quantity of Kurkutch Salt was imported by traders and stored in the Bonded Warehouses. The whole of this stock has been expended, and the district is now being supplied from the golahs of an excise manufacturer who has stored upwards of a thousand maunds in excess of the minimum quantity (Maunds 80,000) provided for in his License. The Commissioner writes that a much larger quantity would have been manufactured had not cholera broken out among the Molunghees.

14. HIDGELEE DEPÔTS.—Since the 1st of May 1865, two of the Kallinugger Golahs, Nos. 8 and 1, have been cleared. Their storages originally were Mds. 17,097 and Mds. 50,981 respectively: the deliveries amounted to Mds. 14,799 and Mds. 47,667-10, leaving excess-deficiencies after deducting the authorized allowance of $2\frac{1}{2}$ per cent, of Mds. 1,870-23, and Mds. 2,039-9 to be written off against an estimated wastage caused by the cyclone of the 5th October 1864, of Mds. 3,836-30 and Mds. 3,070-37 in the two Golahs respectively. The out-turns of these Golahs may not, however, prove very correct data for calculating, with reference to the Dépôt Officer's estimate, the actual damage done to the Hidgelee Dépôts by the cyclone. The clearances of a few other Golahs must be awaited.

15. In Government Orders No. 1509, dated 20th April 1865, the reconstruction of the Hidgelee Golahs at a cost of Rupees 6,157-7-5 was sanctioned,

They have been re-built accordingly to the satisfaction of the Depôt Officer at a cost of Rupees 5,275-4-4, which is less than the sum sanctioned by Rs. 882-3-1.

16. In February last the acting Darogah of Ghat Kissenuggur, and the Acting Head Mohurir with all the chupprassees and golepaharees were implicated in a case of embezzlement of salt from one of the Golahs under their charge. The matter was thoroughly investigated by the Sub-Divisional Officer, and one of the chupprassees and three outsiders were committed to the Sessions for trial. The chupprassees and two of the outsiders were convicted by the Judge, the former being sentenced to seven years' transportation and a fine of Rupees 50, and the latter each to two years' rigorous imprisonment. There was unfortunately not sufficient legal evidence to convict the others. The quantity of Salt embezzled was not known, but it was believed to be within 50 Maunds. The entire establishment was dismissed with the exception of the Darogah and Head Mohurir who were absent on leave.

17. The three cases of large balances due from certain officers of these Depôts on account of excess-deficiencies of Salt, mentioned in para. 14, of my letter No. 968, dated 18th September 1865, are still pending. The following are additional particulars connected therewith :—*viz.*

I.—*Doorga Churn Buxee*, late Head Mohirir of Ghat Kissenuggur. The Government claim against this defaulter remains still unrealized. Repeated attempts to arrest him having proved fruitless, an attachment has been ordered to be issued against some property which it is believed, has been fraudulently transferred by Doorga Churn to one of his wives.

II.—*Ishcar Chunder Chowdry*, late Pokhtan Darogah of Pergunnah Majnamootah. The claim against this defaulter which is still outstanding, his where-about not being known to the local authorities, has not been lost sight of. A sum of Rupees 51-4-0 has been realized by the sale of some property belonging to him.

III.—*Ramdhun Susmul*, late Intendant, and *Bissumbur Sing*, late Head Mohirir of Ghat Russoolpore. The claim against these parties is still in suspense, a large portion of the Salt that was in their charge remaining uncleared. Their security deposits amount to 6,000 Rupees.

18. On looking over the old records of his Office, Mr. Rattray discovered a Government claim of Rupees 195 that had been left unpaid by the late Sham Chand Ghose, Pokhtan Darogah of Birkul. The amount has since been recovered from the Sub-Divisional Officer who had a sum of Rupees 500 in deposit on account of the Darogah. The balance of the deposit has been paid under the Board's authority to the legal representative of the deceased.

19. NARAINPORE DEPÔT.—The stock at this depôt on the 1st May 1865, inclusive of the unadjusted portion of the wastage estimated to have been caused by the cyclone of the 5th October 1864, amounted to Maunds 1,05,926 of which Maunds 20,980 were sold during 1865-66, and a gross wastage of

Maunds 11,408 in Golah No. 20, which was cleared during the year, written off to Profit and Loss. This makes the fourth Golah cleared since the cyclone up to the 30th April 1866. The net wastage in these Golahs, chiefly attributable to the cyclone, was Maunds 44,639 against Maunds 55,116 estimated as the damage caused by that catastrophe. Judging from the results of the clearances of these five Golahs, it appears to the Board very likely that the aggregate quantity that will at the end have to be written off will somewhat exceed the quantity (Maunds 75,000) stated in my letter No. 1219, dated 22nd December 1864.

20. Of the balance shewn in para. 12 of my letter No. 968 of 18th September 1865, as due at the close of 1864-65 from the Golah. Officers of this depôt, Rupees 1,906-3-6 have been realized, leaving an unpaid balance on 30th April 1866 of Rupees 166-6-0 which the Collector of Midnapore has been requested to realize from the sale proceeds of the Government security deposited by the defaulter.

21. The materials of the empty Golahs were sold by public auction for Rupees 246-11-3. The Golahs now stored will be similarly disposed of when emptied. A sum of Rupees 53-1-1 was also realized from Salt merchants, on account of Golah rent.

22. The Stock of Salt having been greatly reduced and the labor and responsibility of the Sub-Divisional Officer lessened in proportion, opportunity was taken by the Board of a change of Officers at Tumlook about the beginning of 1866, to propose a reduction in the Depôt Establishment, the extra allowance to the Sub-Divisional Officer being altogether stopped. The establishment was accordingly reduced from Rupees 256 to Rupees 129 per month with effect from March last, causing a saving of Rupees 127 per mensem, exclusive of a saving of Rupees 80 effected previously as reported in paragraph 28 of my letter No. 968, dated 18th September 1865.

23. CHITTAGONG DEPÔT.—At Chittagong, the Stocks of Pungah and Kurkutch on 1st May 1865, amounted to Maunds 1,01,632 and Maunds 1,47,673. Of the Pungah Salt, the sales in May and June 1865 aggregated Maunds 42,095, and Maunds 51,000 were disposed of by public auction on the 5th July 1865. After the clearance of the latter there was a remnant of Maunds 693 which was sold in January and February last, leaving the balance (Maunds 7,844) to be written off on account of Golah-wastage. Of the stock of Kurkutch, Maunds 97,507 were sold, and a total quantity of Maunds 4,505 written off as Golah-wastage, leaving a balance of Maunds 45,661 in store on the 30th April 1866.

24. Since the close of the year under review an offer was made to the Collector of Customs at Chittagong by some Salt merchants to purchase the whole of the Kurkutch in store at the fixed price of Rupees 371 per hundred maunds, the value of the Salt (Rupees 46 per hundred maunds) being paid at once on the acceptance of the offer, and the duty as the salt is sold or within three months from date of purchase on the quantity remaining unsold. After

(careful enquiry as to the ability of the parties to fulfil these conditions the Board have sanctioned the proposal, the result of which will be reported to Government hereafter.

25. The importance of the Salt Trade at Chittagong would appear to have increased. In a letter addressed to the Board under date the 12th May last, the Collector of Customs there writes that besides the stock of Government Kurkutch Salt on the 30th April 1866, as shewn above, there were in bond Mds. 80,411 of different sorts belonging to private individuals, while about Mds. 41,230 were in the ships in Port. A further supply of Mds. 82,000 was expected from Madras in a few weeks, and Messrs. Bullock, Brothers & Co., expected an importation in October next of 20,000 Maunds of Liverpool Salt.

26. An application from Messrs. Bullock, Brothers & Co. (then Halliday Bullock & Co.) to be allowed to purchase the land on which Golahs Nos. 1 to 4 stand, having been refused by Government in Orders No. 46, dated 6th January 1865 which suggested the grant of a building lease to the firm, it was accordingly arranged to give them such a lease, though of a different block, of which the Government has a perpetual tenure. The possibility of granting such a lease under the terms of the Government tenure, is still under enquiry.

27. In *Bullooah* the sales in 1865-66 amounted to Mds. 1,03,964 against Mds. 65,089 in the preceding year. The increase may be attributed mainly to the circumstance of the whole of Noakholly having been brought within Chowkey limits by the new Salt Act. Another cause of the increase may be said to be the great preference now given to Liverpool Salt. The sales of this Salt are accordingly on the increase, while those of the Government Pungah are on the decline. The Salt Trade of the district, however, is on the whole progressing favorably.

28. *Hatteah Golahs*.—In para. 15A. of my letter No. 968, dated 18th September 1865, the sale of the remaining portion (Mds. 9,411) of the Kurkutch Salt which had been stored in the Hatteah Golahs, by public auction, was reported to Government. In March last the Commissioner informed the Board that the Collector of *Bullooah* had received a petition from the purchaser, praying to be allowed to convey the Salt at the expense of Government to Calcutta, as he could not effect further sales at Hatteah. The Board refused the application, and in June last the purchaser petitioned the Board direct preferring the same request and further soliciting that if it could not be complied with, the duty be reduced to Rs. 2-8-0 per Maund. Both requests were refused, the applicant being informed that his bond for the payment of the full duty will expire in September 1867, and the payments thereby undertaken must then be completed.

29. *SULKEA DEPÔT INCLUDING GHOOSOORY.—Government Salt*.—The stocks on the 1st May 1866, were as follows: at Sulkea; Pungah Mds. 17,89,827-10-0, Kurkutch Mds. 18,96,175-20-0: at Ghosoory; Mds. 1,89,079-16-10 of Pungah only. The clearances in 1865-66 amounted in Sulkea to Mds. 5,41,630 of Pungah, and Mds. 29,335 of Kurkutch; and in Ghosoory to Mds. 4,750 while

a total quantity of Mds. 22,630 of Pungah were written off the accounts of the Sulkea Golahs leaving the following balances on 30th April 1866: *viz.*, at Sulkea, Mds. 12,25,567-10-0 of Pungah and Mds. 13,66,840-20-0 of Kurkutch; and at Ghoosoory, Mds. 1,84,329-16-10 of Pungah Salt.

30. *Bonded Salt in Government Golahs.*—The Storage on the 1st May 1865 amounted to Mds. 7,94,713-4-0 of Pungah and Mds. 17,042-0-0 of Kurkutch Salt. The Quantities bonded in 1865-66 were Mds. 8,44,047-16-8 of Pungah and Mds. 10,027-0-0 of Kurkutch; while the clearances during the same period amounted to Mds. 8,63,450-33-4 of Pungah and Mds. 25,837-20-0 of Kurkutch. The gross wastage written off the accounts aggregated Mds. 25,389-12-4 of Pungah and Mds. 305-20-0 of Kurkutch, leaving a storage in bond in Government Golahs on the 30th April 1866 of Mds. 7,49,890-15-0 of Pungah and Mds. 926 of Kurkutch Salt.

31. *Bonded Salt in Private Golahs.*—The quantity of Salt in bond on the 1st May 1865 was Mds. 13,30,164-12-8 of Pungah and Mds. 70,990-13-0 of Kurkutch. In 1865-66, a quantity of Mds. 1,75,056 of Kurkutch only was brought into store. The clearances in the same period amounted to Mds. 11,83,768-10-0 of Pungah and Mds. 1,76,474-10-0 of Kurkutch; while the gross deficiencies written off amounted to Mds. 76,329-2-8 and Mds. 6,280-3-0 of Pungah and Kurkutch respectively, leaving a storage in bond in private golahs on the 30th April 1866, of Mds. 70,067 of Pungah and Mds. 63,292-0-0 of Kurkutch Salt.

32. *Re-opening of the Sulkea Golahs.*—Under the orders of Government No. 2769, dated 9th July 1863, the whole of the Government Pungah Salt stored in the Sulkea Golahs had been withdrawn from sale in order to clear away the stock in the rented Golahs at Ghoosoory. The measure was not attended with success as reported in para. 2 of my letter No. 219, dated 15th March last; and as there was a demand for this Salt from the Sulkea Golahs soon after the auction purchases had been cleared away, the Board obtained the sanction of Government (*vide* Orders No. 1101, dated 21st *idem.*) to re-open these Golahs for the sale of the Government Pungah Salt, and deliveries have since then steadily increased with an upward tendency supporting the belief that before the lapse of many months hence the entire stock of this favorite Salt will have been cleared. A large quantity of Kurkutch Salt however consisting chiefly of old importations from Madras and Kurrachee still remains on hand, and will probably continue in store until the proposed reduction in price comes into effect in December next.

33. *Reduction of Golah Rent.*—The rent of private Golahs having been reduced owing to a decline in the accessions of Bonded Salt in those ware-houses

Storage in 1874-65	...Mds. 300,139.
Ditto in 1865-66	... " 176,056.

as shewn in the margin, it was deemed advisable by the Board to make a corresponding reduction in the charge for Government Golahs. The rate was accordingly reduced in December 1865, from Rupees 7 to Rupees 5 per 1,000 maunds with a view to accommodate bonders who preferred the Government to the private Golahs. As the result of this measure, the realizations on account of rent in

1865-66 amounted only to Rupees 59,167 against Rupees 80,211 in the preceding year.

34. *Railway Siding to the Sulkea Golahs*.—The Siding constructed from the Howrah terminus to the Sulkea Golahs for the purpose of facilitating the transport of Salt to be despatched by Rail to the interior of the country, has been abandoned—the Salt merchants preferring the old method of carrying their Salt in carts. For the same reason, the Tramways laid down at such a heavy cost for the carriage of Salt in waggons in preference to its being conveyed in bags by coolies to and from the Golahs, have since been removed.

35. *Dismantling of Kutcha Golahs*.—A large number of Kutcha Golahs erected in former years for the accommodation of the Government and Bonded Stocks, and now no longer required—sufficient space having become available for bonded Salt by the rapid clearance of the pukkah Golahs—have been dismantled. The golah materials were sold; and the Salt in Store removed to adjacent Golahs.

36. *Repairs of the Sulkea Premises*.—The quadrennial repairs to the Sulkea Golahs which had been sanctioned in the previous year, but which were kept in abeyance owing to the new works that had to be executed in consequence of the injuries caused by the cyclone of the 5th October 1864, were proceeded with during the year under review, and were nearly completed at its close.

37. *Ghoosoori Rented Golahs*.—In Ghoosoori, the only rented depôt now occupied by Government, the receipts and deliveries of Salt during the year have been very trifling owing to a preference given by bonders and Salt Merchants to the Sulkea Golahs which afford greater facilities for the loading and discharge of Salt. The few Golahs in the Ghoosoori depôt hitherto occupied by bonders have been vacated with but little prospect of their re-occupation. For some time past, these premises have been placed under a disadvantage in consequence of the River bank adjoining having considerably silted up, thereby rendering the approach and departure of Salt-laden boats to and from the Ghat, rather dangerous except during the spring tides. A proposition lately made by the Government to give over the lease of these Premises has been declined by the Lessor.

38. **COMMISSIONERS OF DIVISION.**—(For Chittagong and Cuttack Divisions, vide paragraphs 10 and 24.) *Burdwan Division*.—In the district of Hooghly nothing occurred relative to the Salt trade worthy of special notice except a gradual decrease in the sales in each successive quarter. This is attributed by the Collector partially to the diminution of the population caused by the ravages of cholera and epidemic fever, and partially to the scarcity of food prevailing to some extent throughout the district.

39. From the Collector of Midnapore no report appears to have been received by the Commissioner on the Salt Trade in that district for 1865-66. The short-comings of this division have already been reported to Government in my letter No. 1035 dated 16th ultimo. It is to be hoped that the instructions which have recently been issued to the Commissioners will ensure the accuracy and regularity of future returns generally.

40. *Dacca Division*.—In Backergunge which is the only saliferous district in this Division, the sales of Salt amounted during the year under review to Maunds 1,19,659 against Maunds 98,594 and Maunds 1,01,265 in 1863-64 and 1864-65, respectively. The Commissioner attributes the increase of Maunds 18,394 as compared with the sales of the previous year, chiefly to the increase in the number of Traders in the district.

41. There were seven cases instituted of Possessing or Transporting Salt without a Rowannah in all of which a conviction was obtained, the parties convicted being fined in the aggregate sum of Rupees 142-1-6, and about 30 Maunds of Salt being confiscated. Twenty one vendors were fined a total sum of Rupees 263-3 under Section 21 of the Salt Act, and fifty-six to the amount of Rupees 480-8 for neglecting to submit monthly accounts.

42. *Nuddea Division*.—In Jessore the sales in 1865-66 amounted to Maunds 58,773 against Maunds 4,166 in the previous year. The figures for the latter year have been taken from returns furnished by the Assistant Superintendent of Police, but they can hardly be said to represent even an eighth of the sales in the District during the whole of 1864-65. As it is, the sales of July 1865 have not been reported to the Collector. The short-comings of the Jessore Police have been laid before Government in my letter No. 1035, dated 16th ultimo, the number of cases of illicit manufacture in that District contrasting very unfavorably with those in Balasore. It is to be hoped that the recent transfer of Mr. Shuttleworth to Jessore will be attended with beneficial results. No report has been made by the Commissioner with regard to the District of the 24-Pergunnahs.

43. *Excise Salt*. The manufacture under Excise licenses in 1865-66 amounted to Maunds 34,932; viz., Maunds 3,875 at Dhossa in the 24-Pergunnahs under a license which had been granted to Baboo Mohendro Narain Dutt in December 1864, and Maunds 31,057 in Balasore by Baboo Narceekud Millee Jogyah under a license granted in August 1865. A second license was granted by the Board in 1865-66, viz., in January 1866 to Baboo Poorustum Farhee of Balasore for the manufacture of a minimum quantity of Maunds 15,000 up to 31st May 1866, but it had to be cancelled, the season having advanced too far for manufacture. In February last, a third license to manufacture not less than 50,000 Maunds up to 31st May 1867, was granted to Baboo Goluck Chunder Bose of Cuttack who has executed the necessary agreement.

44. Every encouragement is being given by the Board for restoring the local manufacture in Orissa under the excise system. With the permission of Government they have relaxed the rules in Pooree so as to enable the local authorities to deal with applications for licenses. Two applications, in one of which a license has been granted, have lately been received from Baboo Goluck Chunder Bose to manufacture a further minimum quantity of Maunds 50,000 in Cuttack in an adjoining Killah; and from Baboo Puddum Lochun Maundol of Balasore for a minimum manufacture of 40,000 Maunds. In the latter case the applicant has not yet complied with all the preliminary requisitions of the Rules.

45. **SALES OF SALT BY AUCTION.** The results of the first of the Presidency Auction Sales was reported in my letter No 747, dated 7th July 1865. A second Sale was held on the 1st November last, the result of which was communicated on that date in my letter No. 1053. A total quantity of Maunds 5,27,000 only having been disposed of at both sales, out of Maunds 15,00,000 which had been offered, and the result of the sale of November having proved quite a failure, the Board in my letter No. 56, dated 17th January last, recommended a reduction in the fixed prices of Government Sale after six months' notice to those engaged in the Foreign Salt trade.

46. In Orders No. 557, dated 9th February 1866, the Government sanctioned the proposed reduction of prices, but directed the extension of the period of notice to nine months. A notification was accordingly issued by the Board as reported in my letter No. 158 dated 17th idem.

47. The effect of this notification which fixed with a reservation, prices below the market prices of the date on which it was prepared, appears to have been a decline in the Liverpool Shipments, in consequence of which the price of that Salt rose during the last six or seven weeks of 1865-66 from Rupees 82 to Rupees 131, and an increased demand for the Government Salt of which Maunds 1,04,950 were sold under Presidency Rowannahs in April against Maunds 5,060 and Maunds 12,220 in February and March 1866, respectively.

48. The high prices which have ruled for Liverpool Salt, quoted about the beginning of this month at Rupees 128, suggested to the Board the expediency of raising the prices at which Government Salt will be offered for sale on the 1st December next. They have accordingly in my letter No. 1247, dated 11th instant, recommended the withdrawal of the notification for all the Presidency Pungah for which a minimum rate of Rupees 70 was contemplated, leaving the Salt for sale at its present schedule rate of Rupees 96, and the fixing of Rupees 50 for all the Presidency Kurkutch—the reduced prices for both Pungah and Kurkutch at the Moffussil Depôts being left as advertised.

49. **WAREHOUSES FOR BONDIG SALT AT SULKEA AND KOOSHTEA.**—In paragraph 23 of my letter No. 968, dated 18th September 1865, the Board reported that the Government having sanctioned the applications of the Calcutta and South-Eastern and Eastern-Bengal Railway Companies to be allowed to construct Warehouses for Bonding Salt at Sealdah and Kooshtea, further arrangements with reference to the latter station had been under consideration. I am now to report as follows.

50. In my letter No. 741, dated 5th July 1865, the Board reported the arrangements which they considered sufficient for the bonding of Salt at Kooshtea. With your docket No. 2928, dated 8th August following, an application from the Agent to the Eastern-Bengal Railway Company to extend the privilege allowed to merchants who store Bonded Salt in Government Golahs, of paying duty only on the quantity delivered, to Bonders at Kooshtea was forwarded to the Board for report.

51. In my letter No. 891, dated 23rd August 1865, the Board submitted their views on the application which was recommended favorably—proper

precautions, as suggested, being taken for guarding against theft during transit. The application of the Railway Company was, however, disallowed by Government Orders, No. 1124T., dated 6th September 1865.

52. In your letter No. 4023, dated 28th November last, you intimated that the Government had sanctioned the declaration of Kooshtea as a Warehousing place under Section 14 of 1863, and the necessary *Gazette* Notification was shortly after published, the Assistant Magistrate and Deputy Collector of Kooshtea being vested with the necessary powers under the Act.

53. The following Bonds were executed in 1865-66: by Messrs. Borradaile, Schiller and Co. for 4,000 Maunds, of which maunds 3,726 were stored, and by Messrs. Gladstone, Wylie and Co. for 25,000 Maunds, of which Maunds 23,784 were stored. The delivery from the Golahs of the latter firm from May to June last amounted to Maunds 21,483, while of the Salt stored by the former firm about thirty Maunds only were left in store in the middle of August last. No other parties have as yet applied for licenses.

54. **MOLUNGHEES BALANCES.**—In paragraph 17 of my letter No. 968 dated 18th September 1865, a sum of Rupees 2,190 was stated to have been realized up to the 30th April 1865, out of the amount held in suspense. No further realizations have been reported by the Collector, but a sum of Rupees 1,416-3-1 has been written off to Profit and Loss. This amount was included in the sum of Rupees 50,004-5-9 which had been held in suspense pending enquiry. A proposition made by the Collector to relax the stringent conditions attached to Rule 74 of the Civil Suit Rules under which no commission can be awarded in any district unless fifty per cent at least of the total outstandings have been collected during the year, is now under consideration by the Board. It will form the subject of a separate report to Government shortly.

55. **NEW SALT RULES.**—These rules came into operation on the 1st July, 1865. A full report on their practical working from 1st July to 31st December 1865, was submitted by the Board to Government in my letter No. 1035, dated 16th ultimo. The alterations to Rules 39 and 40 proposed by the Board in my 5th and 6th paragraphs and approved of in Government Orders No. 1906T. dated 1st instant, have been made, and draft rules in substitution of the existing ones submitted for approval with my letter No. 1280, dated 4th idem.

56. **REFUND OF DUTY ON SALT LOST BY BOAT-WRECK.**—Since the 1st of May 1865, and up to 30th April 1866, sixteen applications were submitted to the Board for a refund of the duty paid on Salt lost by boat-wreck. Of these, fifteen for refund in respect of Maunds 4,580 were sanctioned, and one for refund in respect of Maunds 300 refused in June 1865, the alleged wreck of the boat which contained the Salt not having been proved to the satisfaction of the Board.

57. **REMISSION OF DUTY ON EXCESS GOLAH-WASTAGE.**—During the year under review, forty-five applications from bonders were presented to the Board for a remission of the duty payable on the surplus deficiencies in the storages.

of Bonded Salt in private Golahs, amounting to maunds 61,285-33. Forty-four of these applications were sanctioned in full, the wastage in every case having been shewn to be the result of natural causes. In the remaining case, that of Messrs. Ashburner and Co. in respect of a total excess deficiency of Maunds 2,742-35 in the cargoes ex *Cid* and *Emily Farnum*, the wastage was proved to have been in a great measure the result of the neglect of the Bonders to repair their Golahs so as to guard against theft, and the Board sanctioned a remission of only a moiety of the duty. Messrs. Ashburner and Co. after several unsuccessful applications to the Board for a re-consideration of their first order, finally appealed to the Government who after careful enquiry into the case refused the application as communicated to the Board by your docket No. 294T., dated 5th May 1866.

58. SALT PASSED INTO THE INTERIOR OF THE COUNTRY.—The quantities of Salt which have passed by water and rail into the interior of the country west of the Hooghly during the last three years, are exhibited in the following Statement:—

PERIOD.				<i>via</i> Balikhali.	<i>via</i> Sankrail.	By the East India Railway.
				Maunds.	Maunds	Maunds.
1st May 1863 to 30th April 1864	...	...		22,83,596	....	4,70,072
" " 1864 " 30th " 1865	...	...		26,31,571	4,55,574	5,75,915
" " 1865 " 30th " 1866	...	...		25,00,114	4,74,881	6,08,381

The information regarding the despatches *via* Goraghat en route to the Goorai, and by the Eastern-Bengal Railway not being available owing to the abolition on the 1st July 1865, of the Chowkeys at Khoolneah and Sealdah, the despatches of previous years are not given. The question of the utility of the re-establishment of the latter Chowkey is now before the Board.

59. ABOLITION OF THE DOUBLE-LOCK SYSTEM.—In their letter No. 871, dated 29th September 1864, the Board in reporting on this subject, recommended the discontinuance of the practice of keeping a double-lock on private ware-houses as being opposed to the ware-housing provisions of the existing law, and that bonders of Salt should be no longer able to advance the presence of such locks as a plausible excuse for deficiency in excess of the authorized rate of wastage. In paragraphs 13 and 15 of their letter No. 390, dated 28th March 1865, the Board again alluded to this practice of the Custom House of placing double-locks and guards on private ware-houses as being illegal, and the Government in Orders, No. 1586, dated 24th April 1865, directed the abandonment on the part of the Custom House authorities of all control over private ware-houses. Some little delay having necessarily taken place, the practice in question was not discontinued until the 1st May 1866.

60. In conclusion, the Board have to notice the satisfactory manner in which Mr. Crawford has superintended the Salt Golahs which are now a part of his charge. Mr. R. N. Shore whose able administration of the Salt Department in the province of Orissa has year after year called forth the Board's special notice, left the department shortly after the commencement of the year under review. Mr. Ravenshaw who has been officiating as Commissioner since June 1865, appears to have devoted much attention to the requirements of this department in Orissa.

I have the honor to be,

SIR,

Your most obedient Servant,

R. L. MANGLES,

Junior Secretary.

*LIST OF STATEMENTS submitted to Government with the Report of the Board of Revenue,
I. P., No. 1373 dated 25th September 1866, of the result of their Administration of the
Salt Department during the year 1865-66.*

- No. 1.—Comparative Statement of Sales, under Presidency Rowannahs, of Government Salt stored at the Wholesale Depôts of Bengal in the years 1864-65 and 1865-66.
- No. 2.—Comparative Statement of Sales of Government Salt at the Local Depôts in Bengal and Orissa in the years 1864-65 and 1865-66, and of the proceeds realized therefrom.
- No. 3.—Comparative Statement shewing the monthly Sales of Salt Imported by Sea into Bengal on private account, and the Duty realized therefrom in 1864-65 and 1865-66.
- No. 4.—Comparative Statement shewing the Sales of Excise Salt manufactured by private parties in the 24-Pergunnahs, and the Duty realized on such sales in 1864-65 and 1865-66.
- No. 5.—Statement of Sales of Salt in Bengal and Orissa as well as specification of quantities passing Eastward of Allahabad from 1854-55 to 1865-66.
- No. 6.—Comparative Statement of Salt Imported by Sea from different countries, in 1864-65 and 1865-66.
- No. 7.—Statement shewing the quantities of Salt sold for Consumption in the years 1864-65 and 1865-66 as reported by the Commissioners.
- No. 8.—Statement shewing the quantities of Salt Attached, Released, Confiscated, &c., in the Saliferous Districts of Bengal and Orissa in the years 1864-65 and 1865-66.
- No. 9.—Abstract Statement of Cases Instituted under the Salt Laws in Bengal and Orissa in the years 1864-65 and 1865-66.
- No. 10.—Statement of Cases Prosecuted to Conviction in the Saliferous Districts of Bengal and Orissa during the years 1864-65 and 1865-66.

NO. 1.

COMPARATIVE STATEMENT of Sales, under Presidency Revenue, of Government Salt stored at the Wholesale Depôts of Bengal in the years 1864 and 1865-66.

PLACE OF PRODUCTION.	Depôt from which delivered to purchasers.	FROM 1ST MAY TO 30TH APRIL 1864-65.		FROM 1ST MAY TO 30TH APRIL 1865-66.	
		Quantity.	Proceeds.	Quantity.	Proceeds.
HIDDELEE	...	Mds. S. C.	Rs. As. P.	Mds. S. C.	Rs. As. P.
Ditto	...	510 0 0	2,034 14 5	4,875 0 0	19,022 8 0
Ditto	...	3,626 0 0	14,970 0 3	3,010 0 0	11,970 10 7
Ditto	...	19,140 0 0	76,368 9 8	7,680 0 0	30,443 11 3
Ditto	...	30,700 0 0	122,493 0 0	36,580 0 0	1,45,076 12 7
Ditto	...	94 0 0	647 8 0	11,225 0 0	44,499 0 0
TUMLOOK	...	4,635 0 0	18,573 7 3	8,555 0 0	34,134 7 3
Ditto	...	183,160 0 0	7,30,808 6 10	7,250 0 0	29,580 0 0
Ditto	...	3,000 0 0	2,220 0 0	2,000 0 0	7,980 0 0
CHITTAGONG	...	5,300 0 0	21,147 0 0	5,50,735 0 0	22,02,081 14 7
BALASORE	...	0 0 0	0 0 0	8,980 0 0	37,579 8 0
KISSANTOGUE	...	0 0 0	0 0 0	425 0 0	1,789 4 0
NARAINPORE	...	0 0 0	0 0 0	3,870 0 0	16,292 11 3
CHILEA PUNOH	...	0 0 0	0 0 0	7,645 0 0	29,509 11 3
DITTO KURUTCH	...	150 0 0	579 0 0	22,190 0 0	87,572 6 8
MADRAS DITTO	...	0 0 0	0 0 0	0 0 0	0 0 0
REKSOOLPORE	...	225 0 0	947 4 0	1,625 0 0	6,841 4 0
KALLINGTORE	...	409 0 0	1,684 0 0	3,025 0 0	12,735 4 0
RAMTUGER	...	6,770 0 0	28,501 11 4	6,79,540 0 0	27,17,509 1 5
Total	...	2,37,911 0 0	10,17,974 13 9	1,77,832 0 0	6,86,686 12 9
Sales by the Collector of Customs, Chittagong.	...	2,21,230 20 0	8,82,408 8 0	0 0 0	0 0 0
Agency of Chittagong	...	1,040 0 0	3,393 12 0	1,77,832 0 0	6,86,686 12 9
Sales by the Choukey Supdt. at Bullonah.	...	2,22,279 20 0	8,85,802 4 0	8,57,372 0 0	34,04,193 14 2
Province of Arnean or Agency of Chittagong	...	4,80,150 20 0	19,03,777 1 9		
Grand Total	...				

BOARD OF REVENUE;
 FORT WILLIAM,
 The 25th September 1866.

R. L. MANGLES,
 Junior Secretary.

No. 2.

COMPARATIVE STATEMENT of Sales of Government Salt at the Local Depôts in Bengal and Orissa in the years 1864-65, and 1865-66, and of the Proceeds realized therefrom.

DEPÔTS AND CHOWKEYS.	FROM 1ST MAY TO 30TH APRIL 1864-65.		FROM 1ST MAY TO 30TH APRIL 1865-66.	
	Quantity.	Proceeds.	Quantity.	Proceeds.
	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
Hidgellée Depôt	0 0 0	0 0 0	430 13 1	1,718 2 11
Tumlook ditto	0 0 0	0 0 0	0 0 0	0 0 0
Cuttack ditto	1,15,089 0 0	4,60,856 0 0	60,980 13 7	2,40,957 7 10
Balasore ditto	78,617 17 0	3,18,728 1 9	25 8 14	95 13 9
Poorce ditto	1,74,199 2 7	6,55,353 13 10	2,54,921 21 14	9,44,877 10 5
Chittagong ditto	2,22,195 20 0	8,83,451 14 0	1,37,726 0 0	5,76,843 10 7
Backergunge Chowkey	0 0 0	0 0 0	21 36 1	71 7 0
Baugundee ditto	0 0 0	0 0 0	0 5 0	0 7 6
Bhulloah ditto	1,603 4 9	5,483 15 1	302 35 8	1,014 8 0
Chittagong ditto	0 0 0	0 0 0	35 38 0	143 8 0
Calcutta ditto	0 0 0	0 0 0	3 15 0	13 5 0
Jessore ditto	0 0 0	0 0 0	8 0 0	26 0 0
Jellapore ditto	10 18 0	40 10 6	8 0 0	38 0 0
Midnapore ditto	0 0 0	0 0 0	2 22 0	8 5 7
24-Pergunnahs ditto	0 0 0	0 0 0	246 1 8	707 5 11
Total	5,92,714 22 0	23,23,423 7 2	4,54,712 10 5	17,66,715 12 6

BOARD OF REVENUE ;
FORT WILLIAM,
The 25th September 1866.

R. L. MANGLES,
Junior Secretary.

(iii)

No. 3.

COMPARATIVE STATEMENT showing the monthly Sales of Salt Imported by Sea into Bengal on private account, and the Duty realized therefrom in 1864-65 and 1865-66.

MONTH.	1864-65.						1865-66.					
	Quantity.			Amount of Duty after deducting refunds.			Quantity.			Amount of Duty after deducting refunds.		
	Mds.	S.	C.	Rs.	As.	P.	Mds.	S.	C.	Rs.	As.	P.
May	5,02,105	2	1	16,19,769	15	0	5,02,302	31	10	16,13,455	6	0
June	6,41,430	26	4	20,43,911	5	0	6,21,244	0	0	19,66,810	12	0
July	8,69,719	7	3½	27,87,500	12	6	5,24,761	36	0	16,36,078	15	0
August	8,76,611	2	0	27,93,383	13	0	3,98,305	19	8	12,26,159	12	0
September	7,38,619	10	0	23,50,982	0	6	3,50,439	0	0	11,06,486	1	0
October	3,57,361	6	0	11,07,652	1	6	5,89,736	10	0	19,05,665	9	0
November	6,01,524	0	0	19,29,354	15	6	6,21,590	13	4	19,98,413	6	3
December	5,61,939	0	0	17,40,513	3	0	5,01,535	6	0	15,85,750	10	0
January	5,33,732	80	0	16,81,004	15	0	6,10,595	11	2	19,17,661	15	6
February	5,52,425	0	0	17,53,491	8	0	5,51,606	0	0	17,74,559	13	6
March	7,42,842	22	0	23,78,276	1	6	4,77,774	20	0	15,23,196	3	0
April	5,62,036	0	0	18,05,044	6	0	2,43,736	10	0	7,58,549	2	0
Total,	75,40,345	25	8½	2,39,89,885	0	6	59,93,626	37	8	1,90,12,787	3	3

BOARD OF REVENUE;
FORT WILLIAM,
The 25th September 1866. }

R. L. MANGLES,
Junior Secretary.

No. 4.

COMPARATIVE STATEMENT showing the Sales of Excise Salt manufactured by private parties in the 24-Pargunnahs, and the Duty realized on such sales, in 1864-65 and 1865-66.

MONTH.	. 1864-65.					1865-66.				
	Quantity.	Duty.				Quantity.	Duty.			
	Mds.	Rs.	As.	P.	Mds.	Rs.	As.	P.		
May	5,135	16,688	12	0	1,055	3,428	12	0		
June	3,100	10,075	0	0	400	1,300	0	0		
July	3,600	11,700	0	0	600	1,950	0	0		
August... ..	2,675	8,693	12	0	614	2,093	0	0		
September	3,800	12,350	0	0	1,025	3,331	4	0		
October	2,150	6,987	8	0	2,325	7,556	4	0		
November	400	1,300	0	0	50	162	8	0		
December	500	1,625	0	0	250	812	8	0		
January	1,399	4,546	12	0	225	731	4	0		
February	1,600	5,200	0	0	575	1,868	12	0		
March	1,750	6,062	8	0	300	975	0	0		
April	2,000	6,687	8	0	282	916	8	0		
Total	28,109	91,916	0	0	7,731	25,125	12	0		

BOARD OF REVENUE,
FORT WILLIAM,
The 25th September 1866. }

R. L. MANGLES,
Junior Secretary.

No. 5.

STATEMENT of Sales of Salt in Bengal and Orissa as well as Specification of Quantities passing Eastward of Allahabad from 1854-55 to 1865-66.

Official year.	GOVERNMENT SALT.				Imported Salt paying Customs Duty.	Excise Salt.		North-Western Salt paying Special Duty at Allahabad.		TOTAL.	
	Whole Sales.		Retail Sales.			Mds.	S. Ch.	Mds.	S. Ch.		
	Mds.	S. Ch.	Mds.	S. Ch.							
1854-55	39,80,268	20 0	8,15,413	25 2	17,97,019	31 8	15,600	0 0	9,76,296	21 4	76,17,628 19 12
1855-56	28,48,230	10 0	9,38,478	3 14	36,00,128	15 15	51,533	0 0	4,92,737	9 1	79,34,106 38 14
1856-57	27,75,670	20 0	9,95,568	37 1	35,45,371	39 5	37,000	0 0	6,00,904	32 2	82,51,576 8 8
1857-58	27,49,191	5 0	9,16,667	9 13	34,29,273	4 3	18,263	0 0	47,746	27 9	71,61,145 37 8
1858-59	32,48,331	0 0	9,99,737	14 11	37,98,323	36 8	13,560	0 0	3,77,681	17 14	84,98,233 29 1
1859-60	33,68,869	0 0	10,41,351	6 15	26,88,825	24 1	45,400	0 0	4,63,974	8 13	76,08,422 39 13
1860-61	45,58,540	5 0	10,13,697	2 0	30,59,759	2 9	29,000	0 0	4,59,398	3 10	91,50,394 16 3
1861-62	7,63,697	0 0	8,67,150	31 15	45,92,701	27 14	24,150	0 0	The special duty line was abolished under Government Order (India) dated 22nd February 1861, No. 375.		62,48,002 22 13
1862-63	11,00,654	0 0	5,13,294	14 5	62,60,758	29 13	41,650	0 0			82,16,417 4 5
1863-64	6,55,579	0 0	5,52,453	33 7	60,49,666	35 4	42,333	0 0			72,70,535 28 11
1864-65	4,80,190	20 0	4,05,838	6 2	75,49,335	25 8	28,109	0 0			83,54,473 11 10
1865-66	8,57,372	0 0	4,51,712	10 5	59,93,626	37 10	7,731	0 0			78,13,442 7 15

BOARD OF REVENUE;
FORT WILLIAM,
The 25th September 1866.

R. L. MANGLES,
Junior Secretary.

(v)

No. 6.

*COMPARATIVE STATEMENT of Salt Imported by Sea from different countries in
1864-65 and 1865-66.*

Exporting Ports.	1864-65.			1865-66.		
	Mds.	S.	C.	Mds.	S.	C.
Great Britain	48,07,637	6	0½	32,86,892	22	6
France	12,830	24	3½	76,411	2	15
Cádiz	28,323	27	14	0	0	0
Arabian and Persian Gulfs .. .	6,06,697	0	0½	4,37,589	31	8
Scinde	7,336	15	9	0	0	0
Bombay	6,97,862	0	0	4,43,138	0	0
Ceylon	762	8	14½	69,366	26	15
Madras	2,02,368	4	12	6,47,319	4	5
Total	63,63,817	7	5½	49,60,717	8	1

BOARD OF REVENUE;
FORT WILLIAM,
The 25th September 1866.

R. L. MANGLES,
Junior Secretary.

No. 7.

STATEMENT showing the Quantities of Salt sold of Consumption in the years 1864-65 and 1865-66 as reported by the Commissioners.

DIVISION.	CHOWKEYS.	QUARTERS OF 1864-65.								QUARTERS OF 1865-66.								Total Sales in 1864-65.	Total Sales in 1865-66.
		1st Quarter.		2nd Quarter.		3rd Quarter.		4th Quarter.		1st Quarter.		2nd Quarter.		3rd Quarter.		4th Quarter.			
		Mds.	Maunds.	Mds.	Maunds.	Mds.	Maunds.	Mds.	Maunds.	Mds.	Maunds.	Mds.	Maunds.	Mds.	Maunds.	Mds.	Maunds.		
Nudda	{	Khoobnah ...	424	425	439	410	8,376	8,049	8,376	8,049	8,376	8,049	8,376	8,049	8,376	8,049	1,698	41,983	
		Bagerhaut ...	730	654	464	619	755	855	755	855	755	855	755	855	755	855	2,467	33,144	
Burdwan	{	Mondie Ghaut ...	805	641	580	720	631	400	631	400	631	400	631	400	631	400	2,746	2,805	
		Subgunge ...	405	616	507	490	8,054	7,594	8,054	7,594	8,054	7,594	8,054	7,594	8,054	7,594	2,048	2,182	
	{	Backergunge ...	5,182	5,609	5,212	5,284	7,299	8,049	7,299	8,049	7,299	8,049	7,299	8,049	7,299	8,049	24,297	28,150	
		Churkhally ...	2,678	3,194	6,351	2,660	3,414	3,177	3,414	3,177	3,414	3,177	3,414	3,177	3,414	3,177	14,883	27,708	
	{	Borhal ...	3,559	3,216	3,566	3,414	3,932	3,002	3,932	3,002	3,932	3,002	3,932	3,002	3,932	3,002	14,055	14,594	
		Pattoah ...	3,474	3,356	3,131	3,319	3,197	3,386	3,197	3,386	3,197	3,386	3,197	3,386	3,197	3,386	13,538	13,538	
Dacca	{	Geolikhallee ...	3,937	3,621	3,733	3,338	3,795	3,386	3,795	3,386	3,795	3,386	3,795	3,386	3,795	3,386	14,624	14,406	
		Mautbaria ...	3,276	3,329	3,140	3,287	1,895	2,227	1,895	2,227	1,895	2,227	1,895	2,227	1,895	2,227	7,085	12,253	
	{	Namutty ...	1,745	1,760	1,685	...	...	...	...	...	...	...	...	...	...	...	58,713	9,004
		Nulchitty	17,024	8,000
	{	Lallunge ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,296	3,982
		Bakainaggur	1,03,964	1,03,964
Chittagong	{	Cawkallee ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,37,963	1,37,963
		Dholia	1,97,277	1,97,277
	{	Bhulloah ...	12,315	11,928	28,476	28,476	19,328	27,949	19,328	27,949	19,328	27,949	19,328	27,949	19,328	27,949	3,13,307	5,99,028	
		Chittagong ...	53,081	19,970	20,329	44,583	90,619	45,788	90,619	45,788	90,619	45,788	90,619	45,788	90,619	45,788	3,13,307	5,99,028	
		Total	91,876	58,765	64,065	98,590	1,22,150	1,19,711	1,22,150	1,19,711	1,22,150	1,19,711	1,22,150	1,19,711	1,22,150	1,19,711	3,13,307	5,99,028	

R. L. MANGLES,
Junior Secretary.

BOARD OF REVENUE:
FORT WILLIAM,
The 25th September 1866.

No. 8.

STATEMENT showing the Quantities of Salt Attached, Released, Confiscated, &c., in the Saliferous District of Bengal and Orissa, in the years 1864-65 and 1865-66.

District.	QUANTITY UNDER ATTACHMENT AT THE CLOSE OF THE YEAR.		QUANTITY ATTACHED.		QUANTITY RELEASED.		QUANTITY CONFISCATED.		QUANTITY UNDER ATTACHMENT AT THE CLOSE OF THE YEAR.	
	1863-64.	Mds. S. C.	1864-65.	Mds. S. C.	1865-66.	Mds. S. C.	1864-65.	Mds. S. C.	1864-65.	Mds. S. C.
24-Pergunnahs	786 5 5	1,175 19 4	1,091 30 0	188 25 15	83 1 4	.....	.....	0 28 0
Howrah	2,451 36 10	98 31 9	39 14 0	951 36 10	59 17 9	.....	.....	.....
Midnapore	468 4 1	808 32 11	582 11 4	247 24 14	221 21 0	5 3 1	10 3 2	.....
Balasore	61 29 11	310 30 15	120 3 0	38 35 10	187 22 5	0 17 12	3 23 6	.....
Cuttack	277 9 15	1,032 34 10	.....	237 18 4	1,063 28 6	268 20 0	.....	.....
Pooree	205 15 11	701 30 10 1/2	520 22 0	82 19 3	181 14 10 1/2	.....	.....	.....
Chittagong	77 14 6	83 15 8	0 10 12	17 19 12	34 11 12	2 25 0	1 18 0	.....
Noakhully	880 15 6	431 20 12	423 20 0	8 39 6	8 0 12	.....	.....	.....
Backergunge	16 0 4	60 11 10	5 29 0	8 23 12	54 22 10	.....	.....	.....
Jessore	2,321 24 2	2,511 21 2	.....	4 12 8	.....	5 30 8	.....
Total	3 22 12	.....	5,224 11 5	7,175 17 11 1/2	5,532 19 6	1,563 15 1	1,898 1 2 1/2	270 25 13	21 23 0	.....

BOARD OF REVENUE;
FORT WILLIAM,
The 25th September 1866.

R. L. MANGLES,
Junior Secretary.

No. 9.

ABSTRACT STATEMENT of Cases Instituted under the Salt Laws in Bengal and Orissa, in the years 1864-65 and 1865-66.

District.	FROM 1ST MAY TO 30TH APRIL 1864-65.			FROM 1ST MAY TO 30TH APRIL 1864-65.			FROM 1ST MAY TO 30TH APRIL 1864-65.			FROM 1ST MAY TO 30TH APRIL 1864-65.			FROM 1ST MAY TO 30TH APRIL 1864-65.		
	Number of cases left pending on the 30th April 1864.	Number of cases instituted in 1864-65.	Total number of cases for trial in 1864-65.	Convictions.	Acquittals.	Total number disposed of.	Pending on the 30th April 1865.	Number of persons apprehended in 1864-65.	Convictions.	Acquittals.	Total number disposed of.	Pending on the 30th April 1866.	Number of persons apprehended in 1865-66.	Convictions.	Acquittals.
24 Pergunahs	3	129	132	95	36	132	...	155	81	14	95	1	116	81	14
Howrah	...	23	23	21	2	23	...	85	21	...	21	...	27	21	...
Midnapore	10	400	410	239	53	292	118	484	285	146	431	8	574	285	146
Balasore	5	401	406	286	101	387	19	408	1,757	142	1,899	52	1,979	1,757	142
Cuttack	5	71	76	67	7	74	2	75	262	17	279	...	243	262	17
Pooree	9	163	172	146	26	172	...	188	122	10	132	...	220	122	10
Chittagong	7	54	61	48	8	56	5	314	41	5	46	6	273	41	5
Noakhully	1	24	25	16	9	25	...	40	13	3	16	...	25	13	3
Backergunge...	1	33	34	33	1	34	...	32	53	...	53	...	58	53	...
Jessore	2	3	5	4	1	5	...	3	13	8	21	3	26	13	8
Total	43	1,301	1,344	956	244	1,200	144	1,729	2,648	345	2,993	70	3,647	2,648	345

BOARD OF REVENUE;
FORT WILLIAM,
The 25th September 1866.

R. L. MANGLES,
Junior Secretary.

**STATEMENT of Cases Prosecuted to Conviction in the Saliferous Districts of
Bengal and Orissa during the years 1864-65 and 1865-66.**

District.	DESCRIPTION OF CASES.	FROM 1ST MAY TO 30TH APRIL 1864-65.			FROM 1ST MAY TO 30TH APRIL 1865-66.		
		Final Judgment passed by the Superintendents and Magis- terial Authorities.			Final Judgment passed by the Superintendents and Magis- terial Authorities.		
		Number of cases.	Number of per- sons convicted.	Amount or value of fines and for- feitures.	Number of cases.	Number of per- sons convicted.	Amount or value of fines and for- feitures.
24 PEROES.	Illicit manufacture, &c.	3	7	Rs. As. P. 55 10 8	20	23	38 8 4
	Connivance at, or encouragement of ditto	...	...	0 0 0	...	...	0 0 0
	Illicit possession, import, sale, purchase or transportation	52	53	442 15 5	14	51	803 4 11
	Falsifying or illicitly retaining Rowannahs, or failure to endorse those documents	40	40	916 2 6	17	18	204 4 0
	Neglect or disobedience of Amloh	1	1	0 0 0	...	...	0 0 0
	Total	96	101	1,412 12 7	81	95	1,043 1 4
HOWRAH.	Illicit manufacture, &c.	15	16	216 5 5	3	3	60 0 0
	Connivance at or encouragement of ditto	...	...	0 0 0	...	...	0 0 0
	Illicit possession, import, sale, purchase or transportation	2	1	3 4 9	17	23	529 14 3
	Falsifying or illicitly retaining Rowannahs or failure to endorse those documents	...	...	0 0 0	1	1	10 0 0
	Neglect or disobedience of Amloh	1	2	0 0 0	...	...	0 0 0
	Total	18	19	250 4 2	21	27	599 14 3
MUSNABUR.	Illicit manufacture, &c.	163	183	1,720 11 0	235	338	1,318 3 0
	Connivance at or encouragement of ditto	1	1	20 0 0	...	...	0 0 0
	Illicit possession, import, sale, purchase or transportation	59	82	2,555 7 6	43	61	1,517 12 4
	Falsifying or illicitly retaining Rowannahs or failure to endorse those documents	1	1	5 0 0	6	6	96 14 6
	Neglect or disobedience of Amloh	1	1	0 0 0	1	1	5 0 0
	Miscellaneous	1	1	1 3 0	...	...	0 0 0
	Total	227	268	4,302 5 6	285	409	2,937 13 10
BALASORE.	Illicit manufacture, &c.	226	238	1,800 0 0	147	168	2,678 0 5
	Connivance at or encouragement of ditto	3	8	255 0 0	1	1	1 0 0
	Illicit possession, import, sale, purchase or transportation	20	18	439 15 5	80	96	187 6 6
	Falsifying or illicitly retaining Rowannahs or failure to endorse those documents	30	36	147 8 1	196	202	411 9 0
	Neglect or disobedience of Amloh	...	...	0 0 0	...	...	0 0 0
	Miscellaneous	1	1	25 0 0	...	...	0 0 0
	Total	286	301	2,997 7 6	1,757	1,767	3,277 15 11
CUTTACK.	Illicit manufacture, &c.	61	62	237 8 0	167	212	270 8 8
	Connivance at or encouragement of ditto	...	...	0 0 0	...	...	0 0 0
	Illicit possession, import, sale, purchase or transportation	6	8	30 11 3	26	71	731 8 3
	Falsifying or illicitly retaining Rowannahs or failure to endorse those documents	...	...	0 0 0	69	60	2,000 0 0
	Neglect or disobedience of Amloh	...	...	0 0 0	...	...	0 0 0
	Miscellaneous	...	...	0 0 0	...	...	0 0 0
	Total	67	70	268 6 3	262	313	3,002 0 11
POOREE.	Illicit manufacture, &c.	70	78	663 13 0	53	116	389 0 0
	Connivance at or encouragement of ditto	...	...	0 0 0	...	...	0 0 0
	Illicit possession, import, sale, purchase or transportation	69	79	280 4 6	66	83	185 13 9
	Falsifying or illicitly retaining Rowannahs or failure to endorse those documents	6	6	775 7 0	3	3	25 0 0
	Neglect or disobedience of Amloh	...	...	0 0 0	...	...	0 0 0
	Miscellaneous	...	...	0 0 0	...	...	0 0 0
	Total	145	163	1,719 8 6	122	202	599 13 9

District.	DESCRIPTION OF CASES.	FROM 1ST MAY TO 30TH APRIL 1864-65.			FROM 1ST MAY TO 30TH APRIL 1865-66.		
		Final Judgment passed by the Superintendents and Magis- terial Authorities.			Final Judgment passed by the Superintendents and Magis- terial Authorities.		
		Number of cases.	Number of per- sons convicted.	Amount or value of fines and for- feitures.	Number of cases.	Number of per- sons convicted.	Amount or value of fines and for- feitures.
CHITTAGONG.				Rs. As. P.			Rs. As. P.
	Illicit manufacture, &c.	46	261	5,153 5 1	35	198	1,687 3 7
	Connivance at or encouragement of ditto ...			0 0 0			0 0 0
	Illicit possession, import, sale, purchase or transportation ...	2	1	2 15 0	2	11	141 7 4
	Falsifying or illicitly retaining Rowannahs or failure to endorse those documents ...			0 0 0	1	2	9 0 0
	Neglect or disobedience of Amalah ...			0 0 0			0 0 0
	Miscellaneous ...			0 0 0	3	12	16 0 0
	Total	48	262	5,156 4 1	41	223	1,863 10 11
NOAKHALY.							
	Illicit manufacture, &c.	3	9	118 0 0	4	4	11 8 0
	Connivance at or encouragement of ditto ...			0 0 0			0 0 0
	Illicit possession, import, sale, purchase or transportation ...	11	13	54 12 6	8	8	193 0 0
	Falsifying or illicitly retaining Rowannahs or failure to endorse those documents ...	2	2	0 0 0	1	1	30 0 0
	Neglect or disobedience of Amalah ...			0 0 0			0 0 0
	Miscellaneous ...			0 0 0			0 0 0
	Total	16	24	203 5 6	13	13	260 8 0
BAKERECHON.							
	Illicit manufacture, &c.			0 0 0			0 0 0
	Connivance at or encouragement of ditto ...			0 0 0			0 0 0
	Illicit possession, import, sale, purchase or transportation ...	16	15	115 14 5	17	20	237 0 9
	Falsifying or illicitly retaining Rowannahs or failure to endorse those documents ...	17	17	123 12 0	36	36	379 0 6
	Neglect or disobedience of Amalah ...			0 0 0			0 0 0
	Miscellaneous ...			0 0 0			0 0 0
	Total	33	32	245 10 5	53	56	616 1 3
JALPORE.							
	Illicit manufacture, &c.			0 0 0			0 0 0
	Connivance at or encouragement of ditto ...			0 0 0			0 0 0
	Illicit possession, import, sale, purchase or transportation ...			0 0 0	11	12	16 0 0
	Falsifying or illicitly retaining Rowannahs or failure to endorse those documents ...	4	7	88 12 0	2	2	37 2 6
	Neglect or disobedience of Amalah ...			0 0 0			0 0 0
	Miscellaneous ...			0 0 0			0 0 0
	Total	4	7	83 12 0	13	14	63 2 6
	Grand Total	938	1,247	16,639 12 6	2,648	3,149	14,307 2 8

R. L. MANGLES,

Junior Secretary.

BOARD OF REVENUE:

FORT WILLIAM,

The 25th September 1866.

FROM S. C. BAYLEY, Esq.,

Junior Secretary to the Government of Bengal,

TO THE JUNIOR SECY. TO THE BOARD OF REVENUE, L. P.

MIS. REV.

Salt.

SIR,

Fort William, the 22nd December 1866.

I AM directed to acknowledge the receipt of your letter No. 1373 dated the 25th September last, submitting the Board's report on the administration of the Salt Revenue for the year 1865-66.

2. In reply I am to observe as follows:—The quantity of Salt in store at the commencement of the year 1865-66 was maunds 90,09,298, being less by maunds 22,62,329 than at the corresponding period of 1864-65, while the quantity brought into store during the year was maunds 49,95,649, or maunds 14,69,405 less than during the previous year. A similar reduction is apparent in the sales of 1865-66, the quantity having been maunds 73,13,441 against maunds 86,41,358 in 1864-65.

3. PARAGRAPH 6.—The Lieutenant-Governor desires to receive some further explanation of the defective nature of the information contained in Statement 7 as to sales of Salt for consumption. It appears to His Honor that Rules 25-41 of the Salt Rules afford sufficient means of collecting the desired statistics.

4. PARAGRAPH 12.—The Board will be so good as to submit, as soon as received, the further report expected from the Commissioner of Cuttack on the subject of the illicit traffic in Salt between Ganjam and the Tributary Mehals.

5. PARAGRAPH 13.—It is satisfactory to learn that the whole of the Balasore District is now supplied with locally manufactured Salt under the excise system.

6. PARAGRAPHS 17 AND 18.—The result of the measures adopted against the defaulters, Ishwar Chunder Chowdry, Doorga Churn Buxee, Ramdhun Surmah, and Bissummer Singh, should be reported.

7. PARAGRAPHS 19 to 38 call for no remarks.

8. PARAGRAPH 39.—The Board should report at the close of the first half of the current year, whether any amendment is observable in the submission of the Returns from the Midnapore District.

9. PARAGRAPH 42.—If it has not already been done, the Commissioner of the Presidency Division should be called upon for the report for the 24-Pergunnahs District, with an explanation of the cause of the delay in its submission.

10. PARAGRAPHS 43 to 57 call for no remarks.

11. PARAGRAPH 58.—The information in regard to the despatches of Salt into the interior of the country by the Railways, and by the river routes being incomplete, the Board have properly taken into consideration the expediency of re-establishing the Salt Chowkey at Sealdah.

12. PARAGRAPH 60.—The Lieutenant-Governor has much pleasure in noticing the Board's commendation of Messrs. Crawford, Shore, and Ravenshaw.

I have the honor to be,

SIR,

Your most obedient servant,

S. C. BAYLEY,

Junior Secretary to the Govt. of Bengal

REPORT



ON THE

RESULT OF THE ADMINISTRATION

OF THE

SALT DEPARTMENT

DURING THE YEAR 1866-67.



Calcutta:

PRINTED BY WILLIAM JONES, AT THE ALIPORE JAIL PRESS.

1867.

No. 3099.

FROM

(R. L. MANGLES, Esq.,

Junior Secretary to the Board of Revenue, L. P.,

TO .

THE SECRETARY TO THE GOVERNMENT OF BENGAL,

Fort William, dated, the 26th September 1867.

SIR,

I AM directed by the Board of Revenue to submit the following Report of their Administration of the Salt Department for the year 1866-67, together with the usual Tabular Statements, as detailed in the accompanying list:

A. GROTE, ^{SALT.}
and
V. H. SCHALCH, } ESQUIRES.

2. STOCKS.—The following Table shews comparatively the Stocks at the commencement of the years 1865-66 and 1866-67 :—

	1865-66.	1866-67.
	Maunds.	Maunds.
In the larger Government Depôts of Bengal and Orissa	58,97,986	46,87,234
In Bond and Afloat, Sea-imported Private Salt	31,01,227	14,24,744
In Excise Golahs	10,085	57,114
Total	90,09,298	61,69,092

3. STORAGE.—The quantities of Salt imported and stored during 1866-67, as compared with eleven-twelfths of the importation and storage of the previous year, are shewn in the following statement :—

	1865-66.	1866-67.
	Maunds.	Maunds.
Into Excise Golahs	32,021	51,592
By Sea on private accounts	45,47,325	49,01,626
Total	45,79,346	49,53,218

4. **SALES.**—The sales of all kinds of Salt during the year under review, as compared with eleven-twelfths of the results of the previous year, are shewn in the following Statement :—

		1865-66.	1866-67.
		Maunds.	Maunds.
Govt. Salt.	Wholesale under Presy. Rowannahs ..	7,85,924	16,87,856
	{ Other Local Depôt Sales ..	4,16,819	2,20,242
	Private Salt, Sea-imported ..	54,94,157	52,79,965
	Ditto, Excise, (24-Pergunnahs) ..	7,087	1,890
	Total ..	67,03,987	71,89,953

This statement shews an increase in the gross of Maunds 4,85,966 attributable to the extended sales of Government Salt under Presidency Rowannahs, which amounted to Maunds 16,87,856 against Maunds 7,85,924, eleventh-twelfths of the quantity sold during 1865-66 ; this is owing to the reductions in price which came into effect on the 1st December 1866. The results of the year under review may, on the whole, be considered satisfactory as regards both the general increase of the stocks and of the sales of Salt.

5. **IMPORTS.**—The quantities of Foreign Salt imported as compared with eleven-twelfths of the previous year, are shewn in Statement No. 6. They amounted in 1866-67 to Maunds 49,01,626 against Maunds 45,47,325, in 1865-66, being an increase of Maunds 3,54,301. This increase is in a great measure to be accounted for by the short shipments of the previous year, when owing to the anticipation that the Government Stocks would be disposed of by auction sales, the usual importations were considerably checked, and shewed a decrease, as compared with 1864-65 of Maunds 14,03,100. The statement shews a comparative decline in the imports from Madras, Ceylon and France, to the amount of 3,79,334, 35,085, and 5,520 Maunds respectively, against a total increase of Maunds 7,74,240 in those from Liverpool, Bombay and the Arabian and Persian Gulfs.

6. **THE SALIFEROUS DISTRICTS OF BENGAL.**—*Sales for Consumption.*—Statement No. 7 shews the total quantities of Salt sold for consumption in the several districts within the Salt limits of Bengal during each of the quarters of the year, compared with the sales in each quarter of the preceding year. For the purpose of comparison, only two-thirds of the entire sales in the first quarter of 1865-66, have been taken. The total sales, it will be seen, in the year under notice, amounted to Maunds 6,88,054 against Maunds 6,02,569 in the preceding year, being an increase of Maunds 85,485. The sales for consumption in the Province of Orissa have not been included, as the statements which have been received from the Collectors are evidently incorrect. The general neglect of the Collectors to furnish more reliable figures has been attributed by the Commissioner to the pressure of heavy duties in connection with the famine.

A more careful regard to their duties in connection with the administration of the Salt Department has been enjoined for the future.

7. For the purpose of obtaining more reliable returns of the consumption of Salt within the saliferous tracts of the Province, the Board in January last issued a Circular Order to each of the Commissioners containing full directions for their guidance, and laying down a form of a monthly return to be required by Collectors of Districts under paragraph 40 of the Salt Rules from all Wholesale and Attraffee Rowannahdars. The instructions issued have been generally followed, and the later returns for the year may be considered far more reliable than those which were previously received. The action taken by the Board in this matter was approved by the Government as communicated in Government letter No. 1181, dated 20th of March last.

8. *Salt Seized, Released, and Confiscated.*—The quantities of Salt seized, released and confiscated during the year, are shewn in Statement No. 8. On a comparison with eleven-twelfths of the figures for the preceding year, the result in the main may be considered satisfactory, and as reflecting favorably on the action taken by the Police, Maunds 1,365 having been confiscated out of Maunds 1,833 seized in 1866-67, against Maunds 1,742 out of Maunds 6,568 in 1865-66. The proportion of confiscation to seizure being equal to about 75 per cent in the former, against a trifle over 25 per cent in the latter year. In this calculation the quantity of Salt under seizure at the close of 1864-65, amounting to Maunds 276-25-0, has been left out. Its inclusion would reduce the percentage of the year 1865-66, as above shewn.

9. *Cases instituted under the Salt Laws.*—Statement No. 9, shews comparatively the number of cases instituted under the Salt Laws during 1865-66 and 1866-67. In the latter year, the number of cases in which convictions were obtained amounted to 2,108 out of 2,232 cases tried, against 2,618, out of 2,993 cases tried in 1865-66; the proportion of cases in which convictions were obtained as compared with the number of cases brought to trial were thus 94½ and 88 per cent in the two years respectively.

10. *Description of Cases prosecuted to Conviction.*—These cases are exhibited comparatively for the two years, in Statement No. 10, the result being a decrease in 1866-67, under every head. This Statement also received from the Inspector General of Police has been submitted in a form which is rendered now obsolete by Act VII of 1864. The Columns regarding proceedings referred to the Civil Courts may be omitted, and to render the remaining portion of the form more useful new columns might be introduced shewing the number of persons brought to trial and the number acquitted. Other columns might also be added shewing the amount of fines and forfeitures realized, and the amount of disbursements made to the informers and apprehenders of offenders.

11. *COMMISSIONERS OF DIVISION.—Burdwan Division.*—In HOWRAH, which is one of the two districts of this division which lie within the saliferous tracts of Bengal, the sales amounted to Maunds 13,289 against Maunds 3,921, the eleven-twelfths of the sales in 1865-66. The comparison is evidently not a reliable one, seeing that of the above quantity of Maunds 13,289, Maunds 9,949 are shewn

in the Collector's return for the 4th quarter of 1866-67, as the sales in that quarter, while the total sales of the three previous quarters are given at Maunds 3,340 only. That officer has explained, however, that the district returns were, up to December last, confined to the Chowkeys of Mundulghat and Seebgunge, while in the Statement for the 4th quarter of 1866-67, the sales of all the Chowkeys and villages, have been included. An explanation has now been called for as to the reason why full returns have not been submitted during previous quarters.

12. The Examiner of Claims having refused to pass the bills of the Collector of Howrah, on account of the Bhuddressur Salt Chowkey Establishment, application was made by the Board to Government to confirm the Establishment which had been sanctioned experimentally at Rs. 20 per mensem under Government Orders, No. 2,116 T, dated 9th August 1864, since the Chowkey had proved to be a source of great convenience to Salt traders, and a net profit of Rs. 227-8 had accrued to Government from the fees realized during the first ten months of its existence. The Board's proposition was sanctioned by Government in Orders No. 3,008, dated 14th November last.

13. In the other District MIDNAPORE, the sales amounted during the year 1866-67, to Maunds 1,26,657, *viz.*, in the two months of the 1st quarter, Maunds 24,984; and in the subsequent quarters, Maunds 34,926, Maunds 32,006 and Maunds 34,741 respectively. The total quantity of Maunds 1,26,657 consisted of Maunds 1,18,487 of Government Pungah and Maunds 8,170 of Liverpool Pungah Salt. There are no statistics for 1865-66, with which the sales of the year under report can be compared. The short-comings of the Collector of Midnapore and his failure to submit the statistics called for, were reported in para. 39 of the last Annual Report; during the year under notice statements of sales have been regularly received from this District.

14. *Dacca Division.*—The sales of Salt in BACKERGUNGE, which is the only district in this division within the prescribed limits, amounted during the year under review to Maunds 1,19,881 against Maunds 1,09,687, the eleven-twelfths of the sales in the preceding year. During the past two years there has been a large and steady increase in the sales. This may be in a measure attributed to the greater accuracy of the returns and the increased vigilance of the Police.

15. The Board have every reason to believe that the returns of this district have been carefully tested and prepared, since there is evidence that the Salt Law and Rules have been strictly and efficiently administered. The number of cases instituted during the past year by the Police for offences against the Law amounted to 180, in 171 of which convictions were obtained, as compared with 53 cases only during the previous year. The amount of fines imposed amounted to Rs. 1,196-7-6, and the quantity of Salt confiscated to Maunds 106-5-4 as compared with Rs. 616 and Maunds 55 during the preceding year; at the same time it is to be observed, that throughout the year under review, there has been a marked decrease in the number of offences brought to trial under Section 40 of the Rules for omissions on the part of vendors to furnish statements of sales.

16. *Presidency Division.*—24-PERGUNNAHS.—The sales in this district during 1866-67, amounted to Maunds 1,06,716 against Maunds 85,868 in the corresponding period of 1865-66, shewing an increase of Maunds 20,848. This increase is attributed by the Collector to the greater accuracy of the returns now received from Vendors, under the late instructions of the Board, and to the increased watchfulness of the Police.

17. *Jessore.*—The sales during the year amounted to Maunds 88,886 against Maunds 53,649, the eleven-twelfths of the sales during 1865-66, being an increase of Maunds 35,237. The comparison cannot be regarded as altogether correct, since the returns of the Jessore Collectorate for the year under review, quote the sales of the 1st and 2nd quarters of 1865-66, at Maunds 496 and 12,679 only against Maunds 23,028 and 22,319 in the 3rd and 4th quarters of that year. In explanation of this increase and the evidently erroneous figures of the early part of 1865-66, the Commissioner writes, that in 1865-66 “the Deputy Collectors, the Police and the Traders were new to the rules: since that time the provisions of the law have been more carefully attended to.”

18. Referring to the correspondence as per margin, it is satisfactory to observe that the general conduct of the Police with regard to their duties as Salt Preventive Officers has of late been favorably spoken of by the Commissioner and Collector. Statement No. 10 for this District shows a very marked improvement in the efficiency of the Police as Preventive Officers.

19. *Hidgelee Depot.*—The stocks of Government Pungah at the several ghats on the 1st May 1866, amounted to Maunds 7,13,164, inclusive of an estimated loss of Maunds 1,51,258 caused by the cyclone of the 5th October 1864. The sales in 1866-67 amounted to Maunds 93,359, while the total quantity written off as wastage, was Maunds 9,622, leaving Maunds 6,40,492 in store at the close of the year. Of this last mentioned quantity large sales have been effected during the current official year, of which clearances are now being rapidly made. It is hoped that the Kaleennggur and Russoolpore Stocks will be all removed by the end of December next. The sales in 1865-66 amounted to Maunds 63,270; as compared with eleven-twelfths of this quantity, there is an increase in the sales of 1866-67, amounting to Maunds 35,353. This may be attributed to a decline in the Liverpool importations, since large purchases of the Hidgelee stocks were made by the Calcutta Salt Merchants.

20. The claims of Government against certain officers of this depot on account of excess-deficiencies of Salt in the out-turn of Golahs for which they were held responsible, as mentioned in paragraph 17 of the last Annual Report, No. 1373, dated 25th September 1866, were pending further enquiry at the close of the year. The balances are due from the following persons:

I. *Doorga Churn Buxee*, late Head Mohurir of Ghat Kissennuggur.—A small portion (Rupees 95-9-0) of the claim against this defaulter has been

realized, since the close of the year, by the sale of the property which had been attached, as reported in the above-cited paragraph. As later enquires have shewn that there is no further property available, the balance will be immediately reported for remission.

II. *Issur Chunder Choudry*, late Pokhtan Darogah of Pergunnah Majnamootah.—Inquiries are still being made with the view to find out the whereabouts of this delinquent, as well as any property that he may be possessed of.

III. *Bissunbur Sing*, late Head Mohurir of Ghat Rusoolpore. The claim against this defaulter amounts to Rupees 874-14-8 which is secured by a deposit of Rupees 1,000. The claim remains unadjusted, pending the clearance of the whole of the Salt, of which he had joint charge with the Intendant. The quantity that remained uncleared on the 30th April 1866, was Maunds 90,669 inclusive of an estimated loss of Maunds 375 caused by the cyclone of the 5th October 1864. Clearances aggregating Maunds 326 only, were effected during the year under review, leaving Maunds 90,343 to be accounted for at the close of 1866-67. The whole of the Salt estimated to be in store at this Ghat has since been sold, but has not as yet been removed, four months' time having been allowed for clearances, free of golah-rent. It is hoped that by the end of December next, the Ghat will be closed.

IV. *Ramdhun Susmut*, late Intendant of Ghat Rusoolpore against whom there was a claim of Rupees 1,924-13-3, instituted proceedings against the Government in November last, for the recovery of his security deposit amounting to Rupees 5,000. From a carefully drawn up report on this case by the Collector of Midnapore, the claim in question appeared to have been made up of two items, *viz.*, Rupees 1,732-3-6 on account of the value of deficient Salt, and Rupees 192-9-9 the unexpended balance of an advance of Rupees 600 for golah repairs. The former claim was found upon an examination of the papers filed, to be unsustainable. The Collector accordingly recommended the advisability of a compromise on the condition that the plaintiff consented to a deduction of the amount short-expended on the repairs and the payment of his own costs. The Legal Remembrancer supported this view of the Collector, and the Board sanctioned a compromise on the terms purposed, which was effected on the 23rd January last. The balance of the deposit, Rupees 1,807-6-3 was then returned by the Collector to the plaintiff.

21. NARAINPORE DEPÔT.—The stock at this depôt on the 1st May 1866, inclusive of the unadjusted portion of the wastage estimated to have been caused by the cyclone of October 1864, amounted to Maunds 73,541. Of this quantity Maunds 19,887 were sold in 1866-67, and a gross wastage of Maunds 45,977 in three of the golahs which were cleared during the year, was written off to Profit and Loss, leaving a balance of Maunds 7,677 in store at the close of the year. Since then Maunds 1,400 have been sold, and Maunds 7,639 written off as wastage on the clearance of the remaining Golah, leaving a remnant of 38 Maunds to be disposed of by retail sales.

22. The total excess-wastage in the several Golahs which have been cleared since the cyclone, amounts to Maunds 94,980, against Maunds 1,23,845

estimated by the Darogah, and Maunds 58,365 by the Dépôt Officer, immediately after the occurrence, as the total wastage caused by that catastrophe.

23. With reference to para. 22 of the last Annual Report, I am directed to report the discharge of the entire establishment at this dépôt, with effect from the 1st April last, with the exception of one Chupprassy on a pay of Rupees 5 per month. A further saving has thus been effected of Rupees 124 per mensem.

24. CHITTAGONG DÉPÔT.—At *Chittagong*, there was no Government Pungah Salt in store. On the 1st May 1867, the Government stocks of Madras and Juddah Kurkuteh amounted to Maunds 47,121, and 824 respectively, the whole of which were sold during the year, with the exception of Maunds 4,716 which were written off as golah-wastage. All the Kurkuteh Salt, stated in paragraph 24 of last year's report to have been sold under certain conditions, was cleared during the year. The sales for consumption in the district, amounted to Maunds 1,72,368 during the year 1866-67, against Maunds 1,80,839, the eleven-twelfths of the sales in 1865-66, shewing a decrease of Maunds 8,471.

25. *Bonded Salt*.—The stocks of Bonded Salt on the 1st of May 1866, were Maunds 18,037 of Liverpool Pungah, and Maunds 12,374 of Madras Kurkuteh. The golah sales (Pungah and Kurkuteh taken together) during the year, amounted to Maunds 1,41,396, against Maunds 1,51,919, the eleven-twelfths of those of 1865-66, being a decrease during the year under review of Maunds 10,523. This is attributable to large importations of duty-paid Salt from Calcutta induced by the higher prices which prevailed in Chittagong. The storage in bond (in Government Golahs) at the close of the year, was Maunds 16,336 of Pungah, and Maunds 1,34,633 of Madras Kurkuteh.

26. *Retention of Golahs for Bonding purposes*.—The whole of the Government stocks having been cleared, the retention of the Golahs for bonding purposes now that the importance of the port is increasing—would appear desirable as well because it will enable the Government to keep faith with those who have imported salt on the understanding that Government will provide storage room, as on the ground of the Golahs being a source of profit to Government. The receipts from the rents in 1866-67 amounted to Rupees 4,405, while the expenditure for guarding and repairing them during the same period, aggregated Rupees 3,125.

27. *Noakholly*.—The Sale for consumption in this district in 1866-67, as reported by the Commissioner of Chittagong in his quarterly reports, amounted to Maunds 1,06,611 against Maunds 95,300—the eleven-twelfths of those of 1865-66. In the latter year the sales were considerably in excess of those of 1864-65. The increase was then attributed to the fact of the whole of Noakholly having been brought within chowkey limits. The further increase in the sales is satisfactory.

28. *Hatteah Golahs*.—In continuation of paragraph 28 of last year's report, the Board have to report that a fresh petition was received in July 1866, from the purchaser of the Hatteah Salt, in which he set forth that he neither purchased

nor bonded the Salt in question; and in support of his statement he pointed out that he had signed an unstamped deed which he believed to be a contract to the effect that he engaged to sell the Salt for the Government at a fixed price, receiving any excess proceeds that he might obtain, as his profit; whereas, if the Collector had intended the deed to be a Bond for the duty on the Salt, it should have been stamped. Upon calling for a further report from the Commissioner it appeared that the contract had been drawn up in a very loose way, rendering its enforcement doubtful. The Board accordingly directed the Commissioner to inform the purchaser that if he exerted himself to sell the Salt, the Government would take over from him at the expiration of his contract, the unsold portion of the stock.

29. *SULKEA DEPÔT, including GHOOSRY.—Government Salt.*—The stocks on the 1st May 1866, were as follows: at Sulkea, of Pungah Salt Maunds 12,25,567 and of Kurkutch Maunds 13,66,810; at Ghoosry, Maunds 1,84,329 of Pungah only. The clearances up to 30th November 1866, amounted, in Sulkea to Maunds 7,54,655 of Pungah, and Maunds 44,080 of Kurkutch. In Ghoosry, there were no sales up to 30th November last. From the 1st December 1866, when a general reduction of prices took place, to the 31st March 1867, the sales in Sulkea amounted to Maunds 3,58,282 of Pungah, and Maunds 1,49,865 of Kurkutch; and in Ghoosry to Maunds 1,31,132 of Pungah Salt: while the quantities that were written off the accounts during the whole year, on account of golah wastage, amounted to Maunds 82,505 in Sulkea and Maunds 665 in Ghoosry, leaving the following balances on the 31st March 1867, *viz.*, at Sulkea, Maunds 48,639 of Pungah and Maunds 11,54,381 of Kurkutch; and at Ghoosry Maunds 52,532 of Pungah Salt. The Kurkutch Salt, which consists chiefly of old importations from Madras and Kurrachee, has not been so much in request. It is hoped that the want of the better descriptions of this Salt, and the high rates maintained by private importers, will tend to clear off the remaining Government stocks rapidly.

30. *Bonded Salt in Government Golahs.*—The storage on the 1st May 1866, amounted to Maunds 7,49,890 of Pungah and Maunds 926 of Kurkutch Salt. The quantities bonded in 1866-67, were Maunds 3,84,076 and Maunds 2,23,466 of Pungah and Kurkutch respectively; while the clearances during the same period amounted to Maunds 7,93,394 of Pungah, and Maunds 1,03,658 of Kurkutch. The gross wastage written off the accounts aggregated Maunds 13,824 of Pungah, and Maunds 687 of Kurkutch, leaving a storage in bond in the Government Golahs at Sulkea, on the 31st March 1867, of Maunds 3,26,838 of Pungah and Maunds 1,20,047 of Kurkutch Salt. The importations which had declined in the beginning of the year, steadily increased after the first few months.

31. *Bonded Salt in Private Golahs.*—The quantity of Salt in bond in private golahs on the Howrah side of the river, on the 1st May 1866, was Maunds 70,067 of Pungah, and Maunds 63,292 of Kurkutch Salt. In 1866-67 a quantity of Maunds 90,594 of Kurkutch only was brought into store: the clearances during the year amounted to Maunds 60,589 of Pungah and Maunds 1,16,749 of Kurkutch; while the gross deficiencies on account of wastage

written off the accounts amounted to Maunds 9,478 and Maunds 1,929 of Pungah and Kurkutch, respectively, leaving a storage in bond in private golahs on the 31st March 1867, of Maunds 35,298 of Kurkutch Salt only. On the Calcutta side, the stock on the 1st May 1866, was Maunds 2,68,130, and Maunds 84,992 were received in bond during 1866-67, the clearances amounted to Maunds 1,74,812, leaving Maunds 1,78,310.

32. Golah Rent and Supervision Fee.—The receipts from rent charged for

YEAR.	Rent derived from Government Golahs	SUPERVISION FEES ON PRIVATE GOLAHs			
		Howrah side		Calcutta side	
	Rs. A. P.	R.	A. P.	Rs. A. P.	
1st half of 1865-66	50,703 11 9	50 4 2 6		696 1 0	
1866-67	22,889 14 4	910 11 0		162 7 9	

Government golahs, and from fees levied for the supervision of private ware-houses on both sides of the river, shew a considerable decline as compared with eleven-twelfths of the results of the previous year, as exhibited in the margin. The decrease on the Howrah

side may be attributed to the reduction made in the rate of golah rent, and the evacuation of many of the licensed golahs. The financial prospects of the Government golahs are, however, likely to improve, judging from the increasing demand for accommodation on the part of bonders. The decrease in the receipts on account of supervision fees on the Calcutta side of the river is attributable to a marked decline in the storage of bonded Salt during the year. It should be explained that the rates of fee on the Calcutta side is four annas, while the rate charged on the Howrah side, is eight annas per thousand Maunds. The Board have lately directed the rates for both supervision and weighment of bonded Salt, to be equalized on both banks of the river.

33. Reduction of Golah-rent.—With a view to concentrate the bonding operations as much as possible, and to induce importers to avail themselves of the accommodation offered in the Sulkea and Ghosry depôts, the charge for golah rent was still further reduced from Rs. 5 per thousand maunds (vide para. 33 of Board's last Annual Report) to Rupees 3, the rate then prevailing for private ware-houses, as reported in para. 4 of my letter No. 402, dated 14th June 1866. The result of this measure has been most favorable, upwards of four lacs of Maunds of Salt having been bonded at Sulkea within the last few months of the year under review. The bonding in private golahs has on the other hand fallen off considerably. It may be anticipated, owing to the superior advantages offered to bonders in the Government Ware-houses, that private ware-houses will be abandoned altogether at no distant date.

34. The Ghosry Premises.—In consequence of the unfavorable position of the golahs no applications have hitherto been received to bond Salt at Ghosry. At the close of 1866-67, the storage remaining in these golahs was very small and has since been entirely cleared.

35. Reduction of Establishment.—The Board's attention having been drawn to the large clearances that had been made from the Sulkea and Ghosry depôts, since the auction sales of 1865, the Collector of Customs was addressed in November last with the view to ascertain if any and what reduction in the golah establishments was feasible. The result of the reference was a reduction

involving an immediate saving of Rupees 144, and a prospective additional saving of Rupees 487 per mensem, as reported in my letter No. 569, dated 27th February last. The arrangements were approved by Government as intimated to the Board in Orders No. 1180, dated 20th March last.

36. In orders No. 760 T., dated 28th May 1866, the Government suggested the advisability of surrendering the lease of the premises at Ghoosry, if they could not be sub-let, on the payment of a reasonable compensation to the owners. With this latter view (the prospect of obtaining a suitable tenant being very remote) the Collector of Customs was directed to place himself in communication with the owners of the property. The unsatisfactory result of this reference was reported to Government in my letter No. 1401, dated 27th September 1866, in which the Board stated, that the Collector had been requested to make further efforts to sub-let even a portion of the premises. In my letter No. 971, dated 10th April 1867, the Government were informed that notwithstanding an advertisement published by the Collector, that officer had failed to secure a tenant for the premises; but that the building could be placed at the disposal of any Government department. Since then the golahs have been entirely cleared as stated in my letter No. 2212 dated 30th July last, and all further efforts to sub-let the buildings have failed, as finally reported in my letter No. 2878, dated 12th instant.

37. BONDING OF SALT AT KOOSHTEA.—Since the submission of the Board's last Administration Report, the Deputy Collector of Kooshtea in a letter dated 15th September 1866, reported the cancelment of the license which had been granted to the Eastern-Bengal Railway Company, the four licensed golahs belonging to the Company having fallen down after the whole of the Salt had been cleared. It is the intention of the Agent to the Railway Company, as further reported by the Deputy Collector, to construct ware-houses at Kooshtea of a more permanent nature hereafter; on his doing so the license to the Company will be renewed.

38. RE-BUILDING OF THE BALLIAGHATTA AND KIDDERPORE CHOWKEY HOUSES.—During the year it was brought to the notice of the Board that a boat laden with Salt from a ship lying in the River Hooghly, and bound for the Mutlah, had evaded one of the above Pass Stations. On the circumstance being reported to the Commissioner of Police, Calcutta, in order that proper cognizance should be taken of the laxity shown by the Police in having allowed a Salt-boat to pass unchallenged, that Officer informed the Board that the old Chowkey houses at those Stations had been destroyed by the cyclone of October 1864, and that consequently the Police were unable to remain in constant attendance. The Board reported the case to Government in their letter No. 270, dated 30th January 1867; after calling for a further report from the Commissioner of Police, the Lieutenant-Governor sanctioned the re-construction of the Pass Station Houses at Balliaghatta and Kidderpore at a cost not exceeding Rupees 200 each, as intimated in your docket, No. 798, dated 25th February 1867.

39. ESTABLISHMENT OF AN EXTRA PASS STATION AT MODOOPORA.—In September 1866, the Inspector-General of Police, Lower Provinces, represented

to the Board, at the instance of the Deputy Inspector-General, 1st Circle, that the Pass Station at "Ballummarrah Chur" was so situated that the Police located at that station could only exercise a check over such boats as were proceeding to the main lands of Noacolly; he accordingly proposed to detach a Head Constable and two Constables from his regular force, to a new Station which he suggested. The Board agreed with the Inspector-General in opinion as to the advisability of establishing a further check, in order to prevent the transport of illicit Salt to the Islands of Dukhin Shabazpore, Hatteah, &c., and recommended to Government in their letter No. 1957, dated 3rd December last, the establishment of an Extra Pass Station at MODOOPORAH or South end of Kakrah Chur. The proposition, which entailed no additional expense on the State, was sanctioned in orders No. 3302, dated 13th idem.

40. RE-ESTABLISHMENT OF THE HOWRAH AND SEALDAH PASS STATIONS.—In their letter No. 1657, dated 2nd November last, the Board represented to Government that the exclusion of these Stations from the list appended to the Government Notification of the 16th May 1865, had necessarily compelled the Inspector-General of Police to withdraw the Chowkey Establishments which had been previously employed in checking the transport of illicit Salt through either of these out-lets from the excepted limits of Calcutta, and in furnishing Statistics for the Board's quarterly reports to Government. In accordance with the recommendations of the Board, the re-establishment of the Howrah and Sealdah Pass Stations, was sanctioned in Orders No. 389, dated 30th January 1867.

41. REDUCTION OF PRICES AT THE SEVERAL DEPÔTS.—In February 1866, pursuant to Government Orders No. 557, dated 9th idem, the Board issued a Notification declaring that prices would be generally reduced from the 1st of December following, and that the reduced prices were fixed as the minimum below which no further change would be made, but that Government reserved to themselves the right to raise the prices in the interests of its revenue, after reasonable notice, should circumstances render such a measure expedient. In September 1866, when it was found that the quantity of private Salt in bond and afloat, was only Maunds 6,90,000 against Maunds 17,77,000 in September 1865, and that the Government Stocks owing to the large clearances that were then being made, would be considerably reduced by the 1st of December following, the Board in their letter No. 1247, dated 11th September 1866, suggested to Government the expediency of exercising the right reserved in the Notification by raising the price at which the Pungah Salt stored in the Sulkca and Ghosry golahs was offered for sale. This measure would have restored the schedule rate of Rupees 96 per hundred Maunds, the price of Liverpool Salt being at the time Rupees 128 per hundred Maunds. The Board at the same time proposed to raise the price for all kinds of Kurkutch to Rupees 50 per hundred Maunds, the reduced prices for both Pungah and Kurkutch at the Mofussil depôts being left as advertised. The proposition was, however, negatived in Government Orders No. 2787T, dated 3rd October 1866.

42. The immediate result of the reduction in price, was reported in my letter No. 2088, dated 17th December 1866; the sales of Government Salt, at the reduced prices, from 1st to 14th idem were Maunds 6,250 from the Hidelee

Depôt and Maunds 1,78,820 from the Sulkea Depôt, against Maunds 5,480 and 87,965 from the two Depôts respectively during the entire preceding month; thus the sales from the Presidency stocks were four times as much as those of the previous month at the higher prices. The Board's quarterly report No. 1311, dated 18th May last, shewed a continued increased sale from these stocks up to the close of 1866-67, when the quantities left in store, amounted to a little more than a lac of Maunds at Sulkea, and about eleven and a half lacs of Maunds at Ghosry. Both Depôts were cleared in the following month, and so great a demand for Government Pungah still continued that large quantities from the Hidgelee Stocks were purchased by the Calcutta merchants. These latter transactions having taken place during the current official year will be more fully noticed in a future report.

43. **MOLUNGHEES' BALANCES, 24-PERGUNNAHS.**—A further sum of Rupees 8,668-13-11, which was included in the sum of Rupees 50,004-5-9 held in suspense pending inquiry, was written off to Profit and Loss during the year under review. In para: 54 of their last Annual Report, the Board stated that a proposition made by the Collector of the 24-Pergunnahs through the Commissioner of the Presidency Division, to relax the stringent conditions attached to Section 74 of the Civil Suit Rules with the view to facilitate the realization of the balances, was under their consideration. After some further correspondence with the Commissioner on the subject, the Board sanctioned in April last the payment of a commission of 20 per cent on all sums realized, and the appointment of a Nazir's Buxshee on a pay of Rupees 10 per month with commission, as proposed by the Commissioner Mr. Dampier. The result of this measure which was directed to be carried out under the immediate superintendence of a competent Deputy Collector, will be reported hereafter.

44. **EXCISE SALT.**—The manufacture under Excise Licenses in 1866-67, did not fully realize the Board's expectations. Licenses were granted to four distinct manufacturers for a total minimum produce of Maunds 1,00,000 in Cuttack, and Maunds 60,000 in Balasore; but owing to a scarcity of labor and the prevalence of illicit manufacture which was persistently carried on to the great discouragement of the Contractors, the out-turn at the end of the season, —notwithstanding the extension of one month's time from the date (31st May, 1867) originally fixed for the closing of the manufacture for the season,—the quantity made in Cuttack, amounted to Maunds 42,875, and in Balasore to Maunds 33,044 only. This partial failure is to be regretted seeing that at the present time there are no stocks of Government Salt in either district. The Board anticipate that during the ensuing season, Excise manufacture will be commenced on a far more extensive scale; the present high prices afford every legitimate encouragement to speculators, while labor is said to be abundant, and immediate steps are about to be adopted by the Inspector-General of Police in the Balasore District for the prevention of illicit manufacture.

45. In the Pooree District there still remain large stocks of Government Salt: until these are considerably reduced, and efficient measures are adopted to obviate the introduction of the cheap Ganjam Salt, (which are not to be undertaken until all pressure of famine is removed) there is little prospect of the commencement of Excise manufacture in the south of the Province.

46. ORISSA AGENCIES.—*Cuttack*.—In this District the whole of the Government Stocks having been cleared during 1865-66, the supply of Salt for the year under review consisted entirely of importations. The sales amounted to Maunds 1,12,527 against Maunds 1,59,030, the eleven-twelfths of those in 1865-66, being a decrease of Maunds 46,503, which is attributed by the Commissioner to the impoverished condition of the people, and their reduction in number. Considering the almost total stagnation of the trade during the year, the decrease is not larger than might have been anticipated. Under Excise License a total quantity of Maunds 42,875 of Salt was manufactured in this district up to the 30th of June last: of this none was sold during the year under review. The Board have reported that they consider the above stock sufficient to supply the requirements of the people until the commencement of the fair monsoon and the manufacture of the ensuing season. Applications have already been granted by the Board for the manufacture of 1,25,000 Maunds of Salt in this district to be carried on throughout the whole length of the Sea-board.

47. Illicit manufacture on any extensive scale is stated by the Commissioner to be almost unknown in Cuttack. The cases that have come to light are described as petty in the extreme, the delinquents being mainly of the lowest and poorest classes, who are found with very small quantities of salt in their possession. A good deal of this petty illicit manufacture took place during the famine, but considering the general want and the wretched condition of the people, who transgressed the law only to eke out a subsistence, very stringent measures were discouraged by the Collector. The present Police preventive force is described as being inefficient, and as requiring re-organization. On this subject the Board are already in correspondence with the Inspector-General of Police, who has been requested to strengthen the preventive force on an early date, so as to offer every encouragement to the excise manufacture.

48. The Salt trade between Ganjam and this Presidency would appear to be on the decline. The amount received by the Collector of Cuttack from the Collector of Ganjam in 1866-67, in payment of the difference between the Bengal and Madras duty, on all Salt despatched from Ganjam to this Presidency, amounted to Rupees 10,435-15 against Rupees 18,236-13-8, the eleven-twelfths of the receipts in 1865-66. The importations of Salt into Cuttack from Ganjam have almost entirely ceased: only 72 Maunds were imported during the whole of the year under review. The traders explain this falling off, as reported by the Commissioner, to be the consequence of one of their class having been convicted of forgery in Ganjam, for altering a Sumbulpore Pass to one for Cuttack, with the intention of appropriating the difference of duty. Possibly the cessation of the trade may be the necessary result of the high duty on paying which, Cuttack purchasers may buy from Depôts nearer home.

49. But though there has been a very great decline of the legitimate traffic in Salt between Ganjam and the Orissa Province, late enquiries which have been held by the Police tend to confirm the opinion previously expressed by the Board, that the low-taxed Ganjam Salt is almost exclusively consumed throughout the Tributary States. In accordance with the sanction of Government, steps will be hereafter taken to prevent further loss of Revenue on this

account, when measures are adopted for strengthening the preventive establishment on the Ganjam frontier of the Pooree District and the Tributary States.

50. *Pooree*.—This is the only District of the Province in which stocks of Government Salt are still in store. The sales in 1866-67 amounted to Maunds 2,08,840 against Maunds 2,26,750, the eleven-twelfths of those in the previous year, being a decrease of Maunds 17,910 which may be attributed to the same cause which has been assigned for the decrease in the Cuttack sales. Of the above quantity of Maunds 2,08,840, Maunds 1,12,192 were sold for export to Cuttack; the consumption of the District of Pooree in 1866-67 may, therefore, be put down at Maunds 96,648. The stocks in this District at the close of the year, amounted to Maunds 1,65,630 of Pungah, and Maunds 5,92,597 of Kurkutch.

51. *Balasore*.—The consumption of Salt in Balasore during the year is stated by the Collector to have amounted to Maunds 30,895, but these figures cannot be relied on as correct, seeing that Maunds 22,092 are said to have been imported during the first three quarters of the year from other Districts, and there was a quantity of Maunds 31,057 of Excise Salt, the manufacture of the previous season in store, the whole of which latter would seem to have been sold in 1866-67. The quarterly reports hitherto submitted by the Collector appear to be based on very incorrect data, and that for the 4th quarter of 1866-67, now long overdue, has not yet been received; at the last hour as it were, the Collector has intimated his inability to furnish his usual annual report, stating, by way of excuse, that his records are in the greatest confusion, and the officer who has been deputed by him to arrange the same and compile the report, is new to the work, and consequently unable to make any progress. The Collector has been reminded by the Board that as head of the Department he is personally responsible for the proper performance of the duties required of him and his establishment in connection with the working of the Salt Rules; and has been requested to submit a full explanation through the Commissioner, of his laxness in the supervision of his office establishment.

52. The quantity of Excise Salt manufactured in this District during the year under review amounted to Maunds 36,415. In consequence of the present comparatively high prices at which this Salt is selling, several applications have been already made to manufacture during the ensuing season.

53. **SALT PASSED INTO THE INTERIOR OF THE COUNTRY.**—The quantities of Salt that have passed by water and rail, into the interior of the country, west of the river Hooghly, during the year, as compared with eleven-twelfths of those in the preceding two years, are exhibited in the following Statement:

PERIOD.	<i>vid</i> Balikhal.	<i>vid</i> Sankrial.	By the East. Indian Railway.
	Mds.	Mds.	Mds.
1st May 1864 to 30th April 1865 ..	24,12,273	4,52,425	5,27,922
„ „ 1865 „ 30th „ 1866 ..	22,91,771	4,35,262	5,57,683
„ „ 1866 „ 31st March 1867 ..	25,74,236	4,94,454	6,75,662

54. REMISSION OF DUTY ON EXCESS GOLAH-WASTAGE.—During the year 1866-67, nine applications from bonders were presented to the Board, for a remission of the duty payable on the surplus deficiencies in the storage of Bonded Salt in private golahs, amounting to Maunds 24,424 against forty-five applications having regard to Maunds 61,286, in the preceding year. Of these, eight applications in respect of Maunds 22,300, were sanctioned, against forty-four in respect of Maunds 58,543, in 1865-66, while one application only, for remission of duty on Maunds 2,124, was refused.

55. REFUND OF DUTY ON SALT LOST BY BOAT-WRECK.—During the year under report, twelve applications were presented to the Board for the refund of 4,278 Maunds of Salt said to have been lost by boat-wreck. After careful enquiry into the circumstances of each case, with the view to ascertain that no portion of any despatch had passed into consumption, refund was sanctioned in four cases in respect of Maunds 1,316; and a re-delivery in one case, of 550 Maunds on payment for the Salt at the rate of Rupees 90 per hundred Maunds. The remaining seven applications for a refund of the duty paid on 2,412 Maunds of Salt, were refused, the actual loss of the Salt in these cases not having been proved to the satisfaction of the Board in accordance with the terms of a notification issued by them in July 1866, prior to which date a mistaken idea seemed to prevail among the Salt merchants, that refund would be granted in all cases where the formal act of delivery was not completed, irrespective of any other circumstances.

56. In conclusion the Board have to notice with satisfaction the increased efficiency of the Police generally in the performance of their duties as preventive officers, more especially in the Districts of Midnapore, Jessore and Backergunge, and the manner in which Mr. Crawford has discharged his duties in connection with the administration of the Bonding Department of his office in Calcutta.

I have the honor to be,

SIR,

Your most obedient Servant,

R. L. MANGLES,

Officiating Junior Secretary.

LIST OF STATEMENTS submitted to Government with the Report of the Board of Revenue, Lower Provinces, No. 3099, dated 26th September 1867, of the result of their administration of the Salt Department during the year 1866-67.

- No. 1.—Comparative Statement of Sales, under Presidency Rowannahs, of Government Salt stored at the Wholesale Depôts of Bengal in the years 1865-66 and 1866-67.
- No. 2.—Comparative Statement of Sales of Government Salt at the Local Depôts in Bengal and Orissa in the years 1865-66 and 1866-67, and of the proceeds realized therefrom.
- No. 3.—Comparative Statement shewing the monthly Sales of Salt Imported by Sea into Bengal on private account, and the Duty realized therefrom in 1865-66 and 1866-67.
- No. 4.—Comparative Statement shewing the Sales of Excise Salt Manufactured by private parties in the 24-Pergunnahs, and the Duty realized on such Sales in 1865-66 and 1866-67.
- No. 5.—Statement of Sales of Salt in Bengal and Orissa, as well as specification of quantities passing eastward of Allahabad from 1855-56 to 1866-67.
- No. 6.—Comparative Statement of Salt Imported by Sea from different countries, in 1865-66 and 1866-67.
- No. 7.—Statement shewing the quantities of Salt sold for Consumption in the years 1865-66 and 1866-67 as reported by the Commissioners.
- No. 8.—Statement shewing the quantities of Salt Seized, Released, Confiscated, &c., in the Saliferous Districts of Bengal and Orissa in the years 1865-66 and 1866-67.
- No. 9.—Abstract Statement of Cases instituted under the Salt Laws in Bengal and Orissa in the years 1865-66 and 1866-67.
- No. 10.—Statement of Cases prosecuted to conviction in the Saliferous Districts of Bengal and Orissa during the years 1865-66 and 1866-67.

**COMPARATIVE STATEMENT of Sales of Government Salt at the Local Depôts in
Bengal and Orissa.**

DEPÔTS AND CHOWKEYS.	1865-66 FROM 1ST MAY TO 30TH APRIL (ELEVEN-TWELFTHS.)		1866-67 FROM 1ST MAY TO 31ST MARCH	
	Quantity.	Proceeds.	Quantity.	Proceeds.
	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
Hidgellée Depôt	394 19 10	1,575 0 1	0 0 0	0 0 0
Tumlook ditto	0 0 0	0 0 0	0 0 0	0 0 0
Cuttack ditto	55,898 25 11	2,20,877 11 2	2,890 4 5	11,608 1 6
Balasore ditto	23 4 13	87 14 0	0 0 0	0 0 0
Pooroo ditto	2,33,678 3 7	8,66,137 13 7	2,02,931 0 0	7,39,115 10 0
Chittagong ditto	1,26,248 33 6	5,28,773 5 9	14,132 0 0	80,816 7 9
Backergunge Chowkey... ..	20 3 1	65 7 9	21 10 10	82 7 0
Baugundee ditto	0 4 6	0 6 10	0 0 0	0 0 0
Bhulloolah ditto	277 25 14	929 15 4	0 0 0	8,690 10 0
Chittagong ditto	32 38 3	131 8 8	230 0 0	853 5 0
Calcutta ditto	3 3 12	12 3 3	0 0 0	0 0 0
Jessore ditto	7 13 6	23 13 4	0 0 0	0 0 0
Jellasure ditto	7 13 6	35 13 4	0 0 0	0 0 0
Midnapore ditto	2 13 8	7 10 6	38 0 0	159 11 0
24-Pergunnahs ditto	225 21 6	648 6 9	0 0 0	81 4 0
Total	4,16,819 23 13	16,19,307 4 4	2,20,242 14 15	8,41,407 8 3

BOARD OF REVENUE ;
FORT WILLIAM,
The 26th September 1867. }

R. L. MANGLES,
Junior Secretary.

COMPARATIVE STATEMENT *showing the Monthly Sales of Salt Imported by Sea into Bengal on private account, and the Duty realized therefrom during May to March 1865-66 and 1866-67.*

MONTH.	1865-66.					1866-67.				
	Quantity.			Amount of Duty after deducting refunds.		Quantity.			Amount of Duty after deducting refunds.	
	Mds.	S.	C.	Rs.	As. P.	Mds.	S.	C.	Rs.	As. P.
May	5,02,302	31	10	16,13,455	0 0	3,15,223	30	0	10,21,466	14 0
June	6,21,244	0	0	19,66,810	12 0	3,68,088	0	0	11,89,880	11 0
July	5,24,761	36	0	16,36,078	15 0	7,19,498	0	0	23,36,157	14 0
August	3,98,305	19	8	12,26,159	12 0	6,96,832	24	0	22,09,615	3 0
September	3,50,439	0	0	11,06,486	1 0	3,98,186	0	0	19,06,490	6 0
October	5,89,736	10	0	19,05,665	9 0	3,72,544	13	5	11,85,591	5 0
November	6,21,590	13	4	19,98,413	6 3	4,81,409	0	0	15,39,811	0 0
December	5,01,535	6	0	15,85,750	10 0	4,15,661	32	12	13,26,285	4 0
January	6,10,595	11	2	19,17,661	15 6	4,10,465	0	0	13,01,713	5 0
February	5,51,606	0	0	17,74,559	13 6	4,78,742	1	4	15,28,182	10 0
March	4,77,774	20	0	15,23,196	3 0	4,23,314	32	0	13,58,492	13 6
Total,	57,49,890	27	8	1,82,54,238	1 3	52,79,965	13	5	1,69,06,687	5 6

BOARD OF REVENUE;
FORT WILLIAM,
The 26th September, 1867. }

R. L. MANGLES,
Junior Secretary.

COMPARATIVE STATEMENT *showing the Sales of Excise Salt manufactured by private parties in the 24-Pergunnahs, and the Duty realized on such Sales.*

MONTH.	1865-66.			1866-67.		
	Quantity.	Duty.		Quantity.	Duty.	
	Mds.	Rs.	As. P.	Mds.	Rs.	As. P.
May	1,055	3,428	12 0	30	97	8 0
June	400	1,300	0 0	150	487	8 0
July	600	1,950	0 0	150	487	8 0
August	644	2,093	0 0	...	0	0 0
September	1,025	3,331	4 0	560	1,820	0 0
October	2,325	7,556	4 0	...	0	0 0
November	50	162	8 0	...	0	0 0
December	250	812	8 0	200	650	0 0
January	225	731	4 0	...	0	0 0
February	575	1,868	12 0	200	650	0 0
March	300	975	0 0	200	650	0 0
Total	7,449	24,209	4 0	1,890	6,142	8 0

BOARD OF REVENUE;
FORT WILLIAM,
The 26th September, 1867. }

R. L. MANGLES,
Junior Secretary.

**STATEMENT of Sales of Salt in Bengal and Orissa, (as well as Specification of Quantities passing eastward of Allahabad) in 1866-67, compared with eleven-
twelfths of the Sales from 1855-56 to 1865-66.**

OFFICIAL YEAR.	GOVERNMENT SALT.		Imported Salt paying Customs-Duty.	Excise Salt.	North-Western Salt paying special duty at Allahabad.	Total.
	Whole Sales.	Retail Sales.				
	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
1855-56	26,10,878 0 0	8,60,272 0 0	33,00,117 0 0	49,989 0 0	4,51,676 0 0	72,72,931 0 0
1856-57	25,44,366 0 0	9,12,605 0 0	33,54,924 0 0	33,917 0 0	5,50,885 0 0	75,66,695 0 0
1857-58	25,20,092 0 0	8,40,279 0 0	31,43,505 0 0	16,740 0 0	43,768 0 0	65,64,384 0 0
1858-59	29,77,637 0 0	9,16,426 0 0	31,82,347 0 0	12,430 0 0	3,46,208 0 0	77,35,048 0 0
1859-60	39,88,130 0 0	9,54,572 0 0	24,64,760 0 0	41,617 0 0	4,25,310 0 0	69,74,388 0 0
1860-61	41,78,662 0 0	9,29,223 0 0	28,94,780 0 0	26,584 0 0	4,48,615 0 0	83,87,861 0 0
1861-62	7,90,056 0 0	7,94,889 0 0	42,09,980 0 0	22,413 0 0	The special Duty line	57,27,336 0 0
1862-63	10,08,961 0 0	7,45,520 0 0	57,39,057 0 0	38,180 0 0	was abolished under	75,31,716 0 0
1863-64	6,91,223 0 0	5,06,418 0 0	55,45,528 0 0	38,989 0 0	Government Orders	66,92,158 0 0
1864-65	4,40,176 0 0	3,72,019 0 0	69,11,975 0 0	25,767 0 0	(India) dated 22nd	77,49,934 0 0
1865-66	7,85,925 0 0	4,16,320 0 0	54,94,158 0 0	7,087 0 0	February 1861,	67,03,989 0 0
1866-67	16,87,857 0 0	2,17,413 0 0	52,79,965 0 0	1,890 0 0	No. 375.	71,87,135 0 0

BOARD OF REVENUE; }
FORT WILLIAM, }
The 26th September 1867.

R. L. MANGLES,
Junior Secretary.

COMPARATIVE STATEMENT of Salt imported by Sea from different Countries for the following years :—

Ports.	11-12ths of 1865-66.	1866-67. (11 months.)	Increase.	Decrease.
	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
Great Britain ..	30,12,985 0 0	33,32,849 0 0	3,19,864 0 0	0 0 0
France	70,043 0 0	64,523 0 0	0 0 0	5,520 0 0
Cadiz	0 0 0	0 0 0	0 0 0	0 0 0
Arabian and Per- sian Gulfs ..	4,01,124 0 0	6,37,716 0 0	2,36,592 0 0	0 0 0
Bombay	4,06,210 0 0	6,23,994 0 0	2,17,784 0 0	0 0 0
Ceylon	63,587 0 0	28,502 0 0	0 0 0	35,085 0 0
Madras	5,93,376 0 0	2,14,042 0 0	0 0 0	3,79,334 0 0
Total	45,47,325 0 0	49,01,626 0 0	7,74,240 0 0	4,19,939 0 0
		Deduct decrease	4,19,939 0 0	

Net Increase,—Mds. 3,54,301.

BOARD OF REVENUE ;
FORT WILLIAM,
The 26th September 1867.]

R. L. MANGLES,
Junior Secretary.

STATEMENT showing the quantity of Salt sold for consumption in the years 1865-66 and 1866-67, as reported by the Commissioners.

DIVISIONS.	CHOWKETS.	QUARTERS OF 1865-66.				QUARTERS OF 1866-67.				Total sales in 1865-66.	Total sales in 1866-67.
		1st Quarter (Two-thirds).	2nd Quarter.	3rd Quarter.	4th Quarter.	1st Quarter (May and June).	2nd Quarter.	3rd Quarter.	4th Quarter.		
Presidency	Khoolnaoh	142	8,049	13,614	11,949	8,162	13,990	13,291	12,051	33,754	47,494
	Bagerhaut	354	4,639	9,414	10,369	8,189	11,165	11,564	10,393	24,767	41,297
	Midnapore	0	0	12,933	34,753	10,656	34,626	32,066	34,740	47,055	1,18,323
	Moalbeghaut	0	835	593	692	160	673	715	0	2,050	1,553
Burdwan	Seetgunge	0	400	655	466	122	590	1,025	0	1,553	1,647
	Howrah	0	0	0	7,110	0	0	0	9,949	1,110	9,949
	Backergunge	3,833	7,594	6,911	5,591	4,669	6,859	6,535	6,968	23,934	25,061
	Churkhully	1,837	8,049	9,451	2,980	1,731	3,168	2,909	2,672	22,336	10,527
Dacca	Borjyal	2,294	4,024	3,896	3,497	2,410	4,100	3,786	3,765	13,681	14,061
	Patornah	2,218	3,002	3,522	3,082	1,507	3,161	2,904	3,463	11,824	11,065
	Geoliatkhallee	2,395	2,833	3,695	3,435	2,329	3,429	3,153	3,113	13,604	12,024
	Meritharia	2,064	3,396	2,010	3,112	2,676	3,419	3,105	3,273	10,552	11,573
Chittagong	Nannuty	1,596	2,227	2,554	2,377	1,182	2,921	2,952	2,980	8,754	8,645
	Nulchety	5,257	0	50,092	8,021	5,923	9,005	7,815	8,884	64,000	31,827
	Lallgunge	2,537	0	12,076	4,345	3,016	4,254	4,537	4,524	10,561	16,351
	Bakainuggur	2,798	0	3,751	4,219	2,665	4,231	3,958	3,907	10,733	14,701
Chittagong	Corkhallee	2,505	0	5,695	4,568	4,293	7,283	6,767	6,440	12,801	24,763
	Dholia	1,125	0	2,062	1,920	1,421	2,199	2,028	2,131	5,107	7,779
	Bhulsoah	12,552	27,940	28,476	25,711	20,124	29,451	26,284	27,722	97,658	1,06,811
	Chittagong	40,413	42,758	44,553	46,257	39,635	46,835	47,089	48,029	1,77,071	1,72,368
Total		83,845	1,19,741	2,17,397	1,81,526	1,15,500	1,90,464	1,84,720	1,94,310	6,02,569	6,38,054

BOARD OF REVENUE

FOOT WILLIAM,

The 18th September 1867.

R. L. MANGLES.

Junior Secretary

STATEMENT shewing the quantities of Salt Seized, Released, Confiscated, &c., in the Saliferous Districts of Bengal and Orissa in the year 1866-67, compared with eleven-twelfths of those of the year 1865-66.

District.	Quantity under seizure at the close of the year.		Quantity seized.		Quantity Released.		Quantity Confiscated.		Quantity under seizure at the close of the year.		Information laid, but no seizure made.	
	1864-65.	Mds. Srs. Chs.	1865-66.	Mds. Srs. Chs.	1865-66.	Mds. Srs. Chs.	1865-66.	Mds. Srs. Chs.	1865-66.	Mds. Srs. Chs.	1865-66.	1865-67.
24 Pergunnahs	...	...	1,077 21 0	40 33 4½	1,001 39 0	30 37 12½	76 1 4	9 32 3¼	0 26 0	0 3 7	...	...
Howrah	...	...	90 22 5	21 24 8	36 13 0	2 29 12	54 17 9	18 34 12	...	...	...	...
Midnapore	5 3 1	741 16 1	222 9 0	531 10 0	0 24 0	201 20 6	221 0 4	9 3 2	0 24 12	...	...	...
Ballasore	0 17 12	254 35 1	197 18 9	110 3 0	53 26 10	172 21 6	143 24 7	3 23 6	0 7 8	...	...	...
Cuttack	208 20 0	943 31 11	273 22 8	218 17 4	1 0 4	975 33 6	271 37 4	...	0 25 0	...	...	...
Pooree	...	...	643 16 15	79 37 10	477 24 0	27 0 8	166 13 10	43 36 2	...	0 1 0	...	...
Chittagong	2 25 0	30 19 4	349 38 3	0 10 12	330 24 8	32 0 0	10 10 7	1 13 0	0 3 4	...	...	...
Noakhally...	...	...	305 22 6	4 11 10	355 19 0	...	8 0 12	4 11 10	...	...	...	...
Backergunge	...	...	55 10 9	106 0 4	5 29 0	...	50 21 9	106 0 4	...	...	...	...
Jessore	...	...	2,301 33 10	554 38 0	2,302 20 0	19 30 3	4 12 8	535 7 13	5 30 8	...	...	...
	276 25 13	6,567 28 14	1,832 33 8½	5,075 13 0	466 13 0½	1,741 22 6	1,364 34 15¼	20 21 0	1 24 15	...	...	...

BOARD OF REVENUE;

FORT WILLIAM,

The 26th September 1867.

R. L. MANGLES,

Junior Secretary.

ABSTRACT STATEMENT of Cases instituted under the Salt Laws in Bengal and Orissi, in the years 1865-66 and 1866-67.

Districts.	Number of cases left pending on the 30th April 1865.	Number of cases instituted in 1865-66.	FROM 1st MAY TO 30th APRIL 1865-66.						FROM 1st MAY TO 31st MARCH 1866-67.					
			Total Number of Cases for trial in 1865-66.	Convictions.	Acquittals.	Total Number disposed of.	Pending on the 30th April 1866.	Number of persons apprehended in 1865-66.	Number of Cases instituted in 1866-67.	Convictions.	Acquittals.	Total Number disposed of.	Pending on the 31st March 1867.	Number of persons apprehended in 1866-67.
24-Pergunnahs	96	81	14	95	1	116	57	40	16	56	2	63
Howrah	21	21	..	21	....	27	3	3	..	3	....	4
Midnapore	321	285	146	431	8	574	213	209	9	218	3	463
Balasore	1,932	1,757	142	1,899	52	1,979	1,355	1,287	65	1,352	55	....
Cuttack	277	279	17	279	....	343	161	144	14	158	3	221
Pooree	132	122	10	132	....	220	89	86	2	88	1	279
Chittagong..	47	41	5	46	6	279	62	59	1	60	8	231
Noakholly	16	13	3	16	....	25	38	32	6	38	....	84
Backergunge	53	53	..	53	....	58	180	171	8	179	1	187
Jessore	24	13	8	21	3	26	80	77	3	80	3	80
		144	2,919	2,648	345	2,993	70	3,647	2,238	2,108	124	2,232	76	1,612

BOARD OF REVENUE, L. P.,

FORT WILLIAM,

The 26th September 1867.

R. L. MANGLES,

Junior Secretary.

STATEMENT of Cases prosecuted to conviction in the saliferous Districts of Bengal and Orissa, during the years 1865-67, or from 1st May to 31st March, as compared with the corresponding period of 1865-66.

DISTRICTS.	DESCRIPTION OF CASE.	From 1st May to 31st March 1865-66.				From 1st May to 31st March 1866-67.			
		FINAL JUDGMENT PASSED BY THE MAGISTRAL AUTHORITIES.		PROCEEDINGS REFERRED TO CIVIL COURT.		FINAL JUDGMENT PASSED BY THE MAGISTRAL AUTHORITIES.		PROCEEDINGS REFERRED TO CIVIL COURT.	
		Number of Cases.	Number of persons convicted.	Rs. As. P. fines and forfeitures.	Number of Cases.	Number of persons convicted.	Rs. As. P. fines and forfeitures.	Number of Cases.	Amount or value of fines and forfeitures.
24. PERSONS.	Illicit manufacture, &c.,	29	23	Rs. As. P. 38 8 5	..	21	Rs. As. P. 299 10 6	..	..
	Connivance at or the encouragement of (ditto)	..	..	0 0 0	..	..	0 0 0	..	..
	Illicit possession, import, sales, purchase, or transportation	44	54	593 4 11	..	14	54 11 6	..	..
	Falsifying or illicitly retaining Rowannahs or failure to endorse those documents	17	18	204 4 0	..	..	0 0 0	..	..
	Neglect or disobedience of Amiah	..	..	0 0 0	..	..	0 0 0	..	..
	Miscellaneous	..	..	0 0 0	..	5	19 0 0	..	..
	Total	81	95	1,045 1 4	..	40	343 6 0	..	..
HOWDAH ..	Illicit Manufacture, &c.,	3	3	60 0 0	..	..	0 0 0	..	..
	Connivance at or the encouragement of (ditto)	..	..	0 0 0	..	..	0 0 0	..	..
	Illicit possession, import, sales, purchase, or transportation	17	23	529 14 3	..	2	105 11 0	..	..
	Falsifying or illicitly retaining Rowannahs or failure to endorse those documents	1	1	19 0 0	..	1	4 4 0	..	..
	Neglect or disobedience of Amiah	..	..	0 0 0	..	..	0 0 0	..	..
	Miscellaneous	..	..	0 0 0	..	..	0 0 0	..	..
	Total	21	27	569 14 3	..	3	109 15 0	..	..
	Carried over	102	122	1,645 15 7	..	43	453 6 0	..	..

Districts.	DESCRIPTION OF CASE.	From 1st May to 31st March 1955-56.				From 1st May to 31st March 1956-57.			
		FINAL JUDGMENT PASSED BY THE MA- GISTERIAL AUTHORITIES.				FINAL JUDGMENT PASSED BY THE MA- GISTERIAL AUTHORITIES.			
		Number of Cases.	Number of persons convicted.	Amount or value of fines and forfeitures.	Rs. As. P.	Number of Cases.	Number of persons convicted.	Amount or value of fines and forfeitures.	Rs. As. P.
MIDNAPORE	Brought forward,	102	122	1,645 15 7	0 0 0	...	...	...	...
	Illicit Manufacture, &c.,	235	338	1,349 3 0	0 0 0	...	...	...	...
	Connivance at or the encouragement of ditto	...	...	0 0 0	0 0 0	...	...	...	...
	Illicit possession, import, sales, purchase, or transportation	43	64	1,547 12 4	0 0 0	...	...	...	...
	Falsifying or illicitly retaining Rowannahs or failure to endorse these documents	6	6	96 14 6	0 0 0	...	...	...	...
	Neglect or disobedience of Amiah	...	...	0 0 0	0 0 0	...	...	...	...
	Miscellaneous	1	1	5 0 0	0 0 0	...	...	...	...
	Total	285	469	2,567 13 10	0 0 0	539	847	1,567 8 8	0 0 0
BALASORE	Illicit Manufacture, &c.,	1,471	1,468	2,573 0 5	0 0 0	1,505	1,302	1,733 12 9	0 0 0
	Connivance at or the encouragement of ditto	1	1	1 0 0	0 0 0	...	...	0 0 0	0 0 0
	Illicit possession, import, sales, purchase, or transportation	59	53	187 6 3	0 0 0	69	100	429 4 9	0 0 0
	Falsifying or illicitly retaining Rowannahs or failure to endorse these documents	156	212	411 9 0	0 0 0	13	13	9 8 8	0 0 0
	Neglect or disobedience of Amiah	...	...	0 0 0	0 0 0	...	...	0 0 0	0 0 0
	Miscellaneous	...	...	0 0 0	0 0 0	...	...	0 0 0	0 0 0
	Total	1,757	1,767	3,277 15 11	0 0 0	1,827	1,375	2,172 4 9	0 0 0

DISTRICT.	DESCRIPTION OF CASE.	From 1st May to 31st March 1865-66.						From 1st May to 31st March 1866-67.					
		FINAL JUDGMENT PASSED BY THE MAGISTRAL AUTHORITIES.			PROCEEDINGS REFERRED TO CIVIL COURT.			FINAL JUDGMENT PASSED BY THE MAGISTRAL AUTHORITIES.			PROCEEDINGS REFERRED TO CIVIL COURT.		
		Number of Cases.	Number of persons convicted.	Amount or value of fines and forfeitures.	Number of Cases.	Number of persons.	Amount or value of fines and forfeitures.	Number of Cases.	Number of persons convicted.	Amount or value of fines and forfeitures.	Number of Cases.	Number of persons.	Amount or value of fines and forfeitures.
NOACOLLY	Brought forward	2,539	8,005	Rs. As. P. 13,377 6 11	...	...	Rs. As. P. 0 0 0	1,832	2,377	Rs. As. P. 7,607 5 3	...	...	Rs. As. P. 0 0 0
	Illicit Manufacture, &c.,	4	4	11 8 0	...	...	0 0 0	9	15	36 8 0	...	...	0 0 0
	Connivance at or the encouragement of ditto	...	...	0 0 0	...	...	0 0 0	...	...	0 0 0	...	...	0 0 0
	Illicit possession, import, sales, purchase or transportation	8	8	199 0 0	...	...	0 0 0	6	6	27 13 0	...	...	0 0 0
	Falsifying or illicitly retaining Rowannahs or failure to endorse these documents	1	1	59 0 0	...	...	0 0 0	17	56	267 7 10½	...	...	0 0 0
	Neglect or disobedience of Amlah	...	...	0 0 0	...	...	0 0 0	...	...	0 0 0	...	...	0 0 0
	Miscellaneous	...	...	0 0 0	...	...	0 0 0	...	...	0 0 0	...	...	0 0 0
	Total	13	13	269 8 0	...	...	0 0 0	32	73	331 12 10½	...	...	0 0 0
	Illicit Manufacture, &c.,	...	...	0 0 0	...	...	0 0 0	3	3	15 0 0	...	...	0 0 0
	Connivance at, or the encouragement of ditto	...	...	0 0 0	...	...	0 0 0	...	...	0 0 0	...	...	0 0 0
BACKER-CHOW	Illicit possession, import, sales, purchase, or transportation	17	29	237 0 9	...	...	0 0 0	51	52	324 0 0	...	...	0 0 0
	Falsifying or illicitly retaining Rowannahs or failure to endorse these documents	36	36	379 0 6	...	...	0 0 0	117	117	657 7 6	...	...	0 0 0
	Neglect or disobedience of Amlah	...	...	0 0 0	...	...	0 0 0	...	...	0 0 0	...	...	0 0 0
	Miscellaneous	...	...	0 0 0	...	...	0 0 0	...	...	0 0 0	...	...	0 0 0
	Total	53	53	616 1 3	...	...	0 0 0	171	172	1,193 7 6	...	...	0 0 0

(RESOLUTION.)

SALT.

Fort William, the 16th December 1868.

READ a letter from the Junior Secretary to the Board of Revenue, No. 3099, dated 26th September last, submitting the Board's Annual Report on the administration of the Salt Department for the year 1866-67.

1. The quantity of salt which was imported and stored in the eleven months which constituted the official year under review was maunds 4,953,218, being maunds 378,872 in excess of the importations and storage of eleven months of the previous year.

2. The sales for consumption (similarly compared) had increased by maunds 485,966, and amounted to maunds 7,189,953. This increase was confined to Government Salt sold wholesale under Rowannahs granted at the Presidency; all other classes of sales shew a falling off, those of imported salt to the extent of maunds 470,000 maunds.

3. Importations having been checked in 1865-66, as stated by the Board, owing to the anticipation that the Government stocks would be sold off by auction, some increase has taken place in 1866-67, (the proposal to sell off by auction sale having been rejected by Government in February 1866.) But the imports still fell far short of those of 1864-65, in consequence probably of the anticipated reduction in the selling price of Government Salt, which was notified in February to take effect in December 1866.

4. The sales for consumption in the saliferous districts of Bengal are shewn to have amounted to maunds 688,054, against 602,569 in 1865-66, the increase amounting to 85,485 maunds. The Board notice in this paragraph that the statistics received from the several districts of Orissa were incorrect, for which reason they have been omitted from Statement No. 7; but the Board add that a more careful regard to their duties in this respect has been enjoined on the Collectors. The subject is one of such importance that the Lieutenant-Governor would be sorry to believe that there has been any intermission on the close attention to it which is absolutely necessary, and which it is now receiving. But the Lieutenant-Governor is unable to pass over without some further explanation the statement that the Collectors of Orissa are unable to give trustworthy explanation as to the quantity of Salt which was locally sold for consumption in the year under review. It is presumed that the remark is not intended to convey that the Collector of Pooree, whose golahs hold Government Salt, does not know how much of it was passed out for consumption. His Honor desires to be furnished with a full report on the subject. He hopes that it will be found that the incomplete nature of the information is mainly attributable to the very great difficulty and uncertainty with which Local Revenue Officers labored in getting trustworthy Returns or any Returns from the traders under paragraph 40 of the Rules, after the salt duties were transferred to them on the abolition of the separate Department.

5. The reduction of indiscriminate and unnecessary seizures is creditable to the Police. This remark, however, does not apply to the 24-Pergunnahs in which, as appears from Statement No. 8, 75·8 per cent. of the salt seized was released, nor to Chittagong in which 94·1 per cent. was released.

6. As might be expected from the better discretion shewn in making seizures, there is a marked improvement in the proportion of cases which were prosecuted successfully.

7. The Lieutenant-Governor requests that the Board will put themselves in communication with the Inspector-General of Police, and that a form of statement may be adopted in next year's report which is applicable to present circumstances.

8. The results of the strict and efficient administration of the Salt Law and Rules in Backergunge are satisfactory.

9. The subject of utilizing the Ghoosery Golahs is still under consideration and discussion.

10. The question of encouraging the manufacture of salt in Orissa under the Excise Rules by checking illicit manufacture is now receiving full attention. It was not considered necessary to press the matter as long as the country was distracted by the effects of the famine, but now stringent steps will be taken.

11. The Lieutenant-Governor hopes that the anticipations of the Board as to the increase of manufacture under the Excise rates in the present season will be realized; but the Board are requested to bear in mind that he relies on them for the earliest possible information if a probability should arise of their expectations not being fulfilled, or of the supply from all sources not being amply sufficient to meet the requirements. In Balasore, where there has been a temporary scarcity of salt in some localities, the Board have been authorized to import salt from the Pooree Golahs and to open retail sales through Government Agency if necessary.

12. The subject of strengthening the preventive establishment on the Ganjam Frontier of the Pooree District and the Tributary Mehals is also under consideration.

13. The Lieutenant-Governor has noticed with regret the laxity of Mr. Bignold, the Collector of Balasore, in the performance of the duties required of him in connection with the working of the Salt Rules, and requests that the Board will be good enough to submit a report on the subject when the explanations of the Officer concerned are received, with their own opinion as to the degree of blame which attaches to him.

14. His Honor has much pleasure in noticing the Board's commendation of the increased efficiency of the Police in the performance of their duties as Preventive Officers, which is recognized by the Revenue Officers and evinced by the results shewn in this report. The manner in which Mr. Crawford has discharged his duties in connection with the Bonding Department of his Office is also noticed with satisfaction.

15. The Lieutenant-Governor finally desires to thank the Board for the careful supervision exercised by them over the administration of the Department during the year.

ORDERED, that a copy of this Resolution be forwarded to the Board of Revenue for information.

By Order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Offg. Secretary to the Govt. of Bengal.

No. 4504.

COPY forwarded to the Junior Secretary to the Board of Revenue in reply to his letter No. 3099, dated 26th September last.

PORT WILLIAM,

H. L. HARRISON,

The 16th December 1867.

Junior Secretary to the Govt. of Bengal.

REPORT
ON THE
RESULTS OF THE ADMINISTRATION
OF THE
SALT DEPARTMENT
DURING THE YEAR 1867-68.



Calcutta:
PRINTED BY WILLIAM JONES, AT THE ALIPORE JAIL PRESS.

1868.

FROM

J. MONRO, Esq.,

Offg. Junior Secretary to the Board of Revenue, L. P.,

TO

THE OFFG. SECRETARY TO THE GOVERNMENT OF BENGAL.

Fort William, the 12th October 1868.

SIR,

I AM directed by the Board of Revenue to submit the following Report on the results of their Administration of the Salt Department during the year 1867-68, together with the usual Statistical Tables, with the exception of No. 2, the preparation of which is delayed owing to the non-receipt of the necessary information from the office of the Accountant General of Bengal. That Officer, however, has explained to the Board that the required information is not available in his office at present, in a complete state; and that further references have been made to local officers. The Accountant General adds "that no unavoidable delay will be allowed to occur in submitting the final results." The Board have decided upon not delaying the submission of their Administration Report for want of Statement No. 2, which will be supplemented immediately on receipt of the necessary data from the Accountant General.

2. For the purpose of comparing the operations of the year under report, with those of the preceding year 1866-7, which included the results only of eleven months, the figures of April 1866, have been incorporated in the accompanying tables.

3. Stocks.—The table given below details the stocks of Salt at the beginning of the years under review :

	1866-67 and April 1866.	1867-68.
	Maunds.	Maunds.
In the larger Government Depôts of Bengal and Orissa ..	46,87,234	25,00,381
„ Bond and Afloat, Sea-imported private Salt	14,24,744	11,13,713
„ Excise Golahs	57,114	5,772
Total	61,69,092	36,19,866

In Bonded.—The quantity of Salt bonded including Sea imported Salt and Salt manufactured under the license system during 1867-68 and the previous twelve months, will be found in the following table :—

	1866-67 and April 1866.	1867-68.
	Maunds.	Maunds.
Into Excise Golahs	82,649	79,290
By Sea on private accounts	50,82,352	21,12,136 20,82,352
Total	51,65,001	21,94,716 21,54,742

5. **SALES.**—From the abstract of the sales of all kinds of Salt given below, it will be observed that the figures of the year under review, show that the sales of 1867-68 exceeded those of the preceding twelve months by Maunds 2,90,340½. The increase, it will be seen, is wholly in the sales of Sea-imported and Excise Salt, and may be viewed with satisfaction as tending to develop more fully the trade in these two descriptions of Salt in the Lower Provinces.

		1866-67 and April 1866.	1867-68.
		Maunds.	Maunds.
Govt. SALT.	Wholesale under Presidency Rowannahs ..	20,34,142	14,54,380 16,50,498
	Other Local Depôt sales ..	2,54,555	22,262 2,41,985
	Private Salt Sea-imported ..	56,94,971	63,40,667
	„ Excise Salt ..	1,772	53,740.20
	Total ..	79,85,440	84,75,580.20 81,55,049

6. **STATEMENT No. 6.**—Shows the quantities of Foreign Salt brought into the Port. In the aggregate, the Imports were Maunds ~~71,62,979~~ **63,85,379** in the year under review, and Maunds 55,02,988 during the preceding twelve months. The figures exhibit a net increase of Maunds ~~16,50,090~~, attributable to the decline in the stocks of Government Salt, which naturally encouraged the usual traders to make larger importations than they would have otherwise done.

7. **STATEMENT No. 7.**—Gives by District details the quantities of Salt sold quarterly for consumption within the Salt tracts of Bengal during 1867-68, and the foregoing twelve months. The following is an abstract of the sales :

DIVISIONS.	1866-67 and April 1866.	1867-68.	INCREASE.	DECREASE.
	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
Presidency ..	2,22,773 89 7½	2,70,911 0 10	48,137 1 2½	
Burdwan ..	1,42,328 35 4	1,86,201 11 0½	43,872 15 12½	
Dacca ..	2,05,126 23 0	1,96,437 8 8		8,689 14 8
Chittagong ..	3,03,752 9 11	2,82,725 30 0		21,026 19 11
Cuttack ..	2,65,212 27 6	2,12,695 20 6		52,517 7 0
	11,39,194 14 12½	11,48,970 30 8½	Net Increase ..	9,776 15 12

The circumstances which led to the increase in the Presidency and Burdwan Divisions, and to the decrease in the Divisions of Dacca, Chittagong and Cuttack, will be found fully explained in the remarks under each Division in this report.

8. STATEMENT No. 8.—Exhibits the quantities of Salt seized, released, and confiscated. The figures in the table represent that the seizures had risen from Maunds 2,492-31-12½ during the period from April 1866 to March 1867, to Maunds 4,900-4-7 in the year of report, the confiscations out of those quantities having been Maunds 1,577-17-6½ and Maunds 1,255-30-13, respectively. Thus it will be seen that while the quantity of Salt which was seized by the Police during 1867-68, very nearly doubled that of the last year, the quantity actually confiscated fell short by Maunds 321-26-9¾. For this apparently singular result, no blame attaches to the conduct of the Police, whose exertions in this branch of their duty have been creditable. Several large seizures of unprotected Salt were made, but as in some of the instances no fraud was intended, and the fact of the Salt being found unprotected was the result of unavoidable circumstances, the Board exercised their discretion, and did not inflict the severe penalty of confiscation. These have naturally tended to reduce the average of confiscations as compared with that of seizures.

9. STATEMENT No. 9.—Shows the number of cases which were instituted under the Salt Laws during the two years under review. The number of convictions obtained in 1867-68 was 1,167 out of 1,326 cases brought to trial, against 2,503 and 2,696 of the twelve anterior months, showing a slight falling off in the number of convictions. If, however, the decrease in the number of cases is to be taken as a proof of the diminution of offences against the Salt Laws, the result may be considered satisfactory.

10. STATEMENT No. 10.—Describes the cases prosecuted to conviction in 1867-68. The portion of this Statement which gives the results of the operations of the year under report, is drawn up in the revised form prescribed by the Board in accordance with the directions contained in paragraph 7 of the Resolution of Government, dated 16th December 1867, on the last Salt Annual Report. The figures for 1866-67 are presented in the form which has been now cancelled. The Inspector General of Police, Lower Provinces, explains that “none of the District Superintendents had given a Comparative Return in this (new) form.” It will be seen that the results of 1867-68, as shown in the Statement, vary considerably from those of 1866-67, the number of cases instituted having been 1,333 against 2,112; the number of persons convicted, 1,649 against 2,707; and the amount of fines and forfeitures realized, Rupees 7,488-8-4½ against Rupees 12,139-4-7½. The reduction in the number of cases brought to trial is alleged to have been caused by the strenuous endeavours of the Police to prevent transgressions of the Salt Laws, and if this is the true explanation, the result is satisfactory.

11. **SULKEAH DEPÔT.**—On the 1st April 1867, the gross quantity of Government Salt in store amounted to Maunds 12,03,020 ; *i. e.*, Maunds 48,639 of Pungah, and Maunds 11,54,381 of Kurkutch, the whole of which were sold during the year. The deliveries up to the 31st March 1868, were, of Pungah, Maunds 46,095, and of Kurkutch, Maunds 7,79,866 ; and the quantity adjusted in the accounts under the head of wastage on clearance, was, of the former description of Salt, Maunds 2,544, and of the latter, Maunds 66,412. Thus, at the close of the year, there remained in store, Maunds 3,08,103 of Kurkutch only ; and this, it was expected, if the same rapid rate of deliveries continued, would be cleared by July or August 1868. This expectation was realized, all the Salt having been cleared except Maunds 2,289, which were reserved to meet wastage and which remained unsold.

12. Besides the above, the Government Salt in store at the commencement of 1867-68, at the Ghoosery Golahs, aggregated Maunds 52,532. Of this, Maunds 45,673, were sold and delivered, the balance, Maunds 6,859, being written off as wastage, and the Golahs emptied, *vide paragraph 20 of this report.*

13. **BONDED SALT IN GOVERNMENT GOLAHs.**—The Salt in store on the 1st April 1867 stood thus : Pungah, Maunds 3,26,838 and Kurkutch, Maunds 1,20,047. The quantity of Salt received into these Golahs under bond during 1867-68, amounted to Maunds 13,01,115 of Pungah, and Maunds 3,90,144 of Kurkutch. Comparing these figures with those of the previous twelve months, which were, Maunds 4,99,775 of the former and Maunds 2,23,466 of the latter description of Salt, the results show clearly that the bonding operations at Sulkea are steadily advancing, the quantity of Salt bonded having been for some time past at the rate of about $1\frac{1}{2}$ lacs of maunds a month. This satisfactory result is doubtless greatly to be attributed to the impetus given by the increased sales of Government Salt during the year to private importers, who are bonding against the clearance of those sales when they hope to raise the price of their Salt. The deliveries in 1867-68 of the two kinds of Salt, were on an average Maunds 81,964 per mensem, and during the same period last year, Maunds 75,503, while the quantity that was written off the accounts, was in the year of report Maunds 9,169 and in 1866-67, Maunds 14,511. The gross quantity in bond on the 31st March 1868, was Maunds 11,45,409, *i. e.*, Maunds 9,31,123 of Pungah, and Maunds 2,14,286 of Kurkutch.

14. **BONDED SALT IN PRIVATE LICENSED GOLAHs.**—In the Golahs on the Howrah side of the river, Maunds 35,208 of Kurkutch were in store on the 1st April 1868 ; and the quantities received for storage during 1867-68 were Maunds 5,090 and Maunds 8,733 of Pungah and Kurkutch, respectively. At the close of the year the Golahs were quite empty, all the Salt having been cleared, except a small deficiency of Maunds 1,396 which was written off as wastage. In the ware-houses on the Calcutta side of the river, the storage on the 1st April 1867 was Maunds *89,943 ; the quantity bonded during the year, Maunds 1,19,210 ; the quantity delivered, Maunds 1,73,494 and the balance on the 31st March last, was Maunds 35,660.

Storage and clearance of Government Salt.

Storage in, and deliveries from, the Ghoosery Golahs.

Salt under, and cleared from, Bond.

Storage and Delivery.

* The figures on account of the Calcutta Ware-houses given in paragraph 31 of the last Annual Report were erroneously stated : they should be in store, on 1st May 1868, Maunds 2,68,913 ; received in bond during 1866-67, Maunds 26,600 ; delivered Maunds 2,15,570 ; balance, Maunds 89,943.

15. DELIVERIES OF BONDED SALT.—Hitherto it has been the practice to allow

Change in the system of delivering Bonded Salt.

Bonded Salt to be delivered from the Golahs almost exclusively under the supervision of Native Officers, styled Kyals and Tippanovises, men who were not highly paid, and who, acting in collusion with the Salt Merchants, carried on a system of fraud at the scales, which was detrimental to the interests of Government. This system has been abolished and now, under the revised Bonding Rules sanctioned by Government in Orders No. 2446, dated 3rd August 1868, the scales are presided over by responsible Customs Officers in whose integrity it is to be hoped more confidence can be placed.

YEAR.	Rent derived from the Government Golahs.	SUPERVISION FEES ON PRIVATE GOLAHs.	
		Howrah side.	Calcutta side.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
1866-67 (12 months.)	24,970 12 0	603 7 9	604 4 1
1867-68	35,687 11 3	244 14 3	209 10 3

16. GOLAH RENT AND SUPERVISION FEES.—The marginal table shows comparatively the actual amounts realized under these heads on both sides of the river.

Cause of increase.

The increase in the amount of Golah-rent realized, is greatly owing to the influx of Imported Salt. The collections in March 1867 were Rupees 768 while in the corresponding month in 1868, they were Rupees 5,195. A portion of the above sum of Rupees 35,687-11-3 is represented by the collections made on the unpaid bills for previous months; but even after allowance is made for deduction on this account, the increase is satisfactory. The Collector observes that the realizations "of outstandings at the Sulkea Golahs have been very much better attended to since Mr. Kiernander's incumbency."

• •

17. REDUCTION OF GOLAH RENT.—The anticipations which, in para. 33 of

Future effect of the measure.

their last Annual Report, the Board expressed as to the probable abandonment of private ware-houses for bonding purposes, have been to a great extent realized. The Golahs on the Howrah side have been already cleared. As regards such ware-houses on the Calcutta side of the River, however, the Superintendent is of opinion that they will not be entirely given up, on account of the facilities they afford to Bonders forwarding Salt to the Eastern Districts by means of the Sealdah Railway. But their continuance will be on so small a scale as scarcely to affect the concentration of Salt, so much desired by the Board of Revenue, at the Sulkeah Golahs.

18. There seems every reason to believe that in time the Golahs will not

Board's and Collector's remarks on the views of the Officiating Superintendent of Sulkea.

only be self-supporting, but will yield a profit to Government. The Collector of Customs, Mr. Crawford, is of opinion that Government should not look to deriving any profit from the Golahs, but should be satisfied with the fact of their being self-supporting; and he believes that the abandonment of the Golahs, and the establishment of a system of Licensed Ware-houses as in England, would tend to the convenience of Government. The proper time, however, in the Board's opinion has not yet arrived for the consideration of these questions.

19. **EXPENDITURE AND SAVING.**—It is very satisfactory to observe that the actual expenditure on account of the Salt Establishment both permanent and temporary on the Howrah side of the river in 1867-68, amounted in the aggregate to Rupees 53,590-1-9, *i. e.*, Rupees 25,379-14-3 less than the sanctioned grant for that year, which was Rupees 78,970. But for the disbursement of the large sum of Rupees 18,804-2, on account of the rent and establishment of the Ghoosery Golahs, which is included in the year's expenditure mentioned above, the rents of the Sulkea Golahs would have been amply sufficient to meet the ordinary expenses of the Department.

20. **GHOOSERY PREMISES.**—The Golahs continue to be unoccupied in consequence of their unserviceable condition, caused by the Cyclone of the 1st November 1867, as fully reported in the Board's address to Government, No. 1575C, dated 2nd April last. The question in respect to the repairs of the buildings, and abatement of the present rental, *viz.*, Rupees 1,500 per mensem, is still undetermined, the owner refusing to come to terms. On this account no rent has under advice been paid to the proprietors of the premises since March 1868. A separate report on the subject will be submitted hereafter if necessary.

21. **EQUALIZATION OF WORKING RATES.**—With advertence to the closing remarks in paragraph 32 of the last Annual Report, I am to state, as already explained in paragraph 2 of the Board's letter to Government, No. 2908 C of 25th June 1868, that the orders of the Board authorizing the Collector of Customs, Calcutta, to equalize the working rates of fee levied on both banks of the river, were not effectually carried out until recently. The omission as pointed out in my letter No. 2908 of 25th June, arose from the Collector having failed to give a written order on the subject.

22. **SULKEA GOLAH BUILDINGS.**—By G. O. No. 1488 G, dated 10th August 1867, Public Works Department, Railway Branch, the Board were asked whether the application of the Board of Agency, East Indian Railway, for a portion of these buildings at Howrah to be made over to the Railway Company for the storage of Salt intended for conveyance by train, could be complied with. The Board, in their reply No. 2727, dated 4th September following, reported that a range of five Golahs, capable of holding $2\frac{1}{2}$ lakhs of Maunds of Salt, were empty, and could be leased to the Railway Company at a fair rental.

23. Subsequently, in November 1867, it appeared that the above range would not be nearly sufficient to meet the requirements of the Salt traffic by train; and the Board were, by G. O. No. 2148 G, dated 19th idem, requested to report whether any objection existed to the transfer to the Company of "the land occupied by the Salt Golahs, and promised to be given to this Company, when the new branch work was commenced." To the proposal to alienate any portion of the pre-

mises permanently to the Company, the Board (in their answer, No. 135, of 8th January 1868,) were strongly opposed, as bonding operations had greatly increased at Sulkea, and were expected to increase still further; but they stated that they were prepared to lease at once a portion of the Depôt sufficient to contain 7½ lacs of Maunds. Later, however, the Railway Company submitted a revised plan showing the portion of the Golahs which they are now prepared to lease. The report on this last suggestion is before Government in the Board's letter No. 3288, dated 20th July 1868.

24. **SULKEA JETTY.**—In January 1868, the Board received an application from Messrs. Simpson and Co., of Calcutta, enquiring whether the Government would farm to them the Jetty situated at the Sulkea Golah Ghât. This Jetty was built in 1862-63 at a cost of Rupees 27,000 for the purpose of facilitating the unloading of vessels arriving with cargoes of Salt from the Agencies; but owing to the abolition of those Agencies, and the consequent changes in the Department, it had never been used. Messrs. Simpson and Co. were therefore anxious to utilize the Jetty by mooring Ships alongside of it, in order to facilitate and expedite the landing of Bonded Salt at the Sulkea Golahs, thereby reducing the large wastage of Salt which so frequently takes place on board ordinary cargo and open country boats, at present the only means of conveying Salt from the Ship to the Ghât. The Collector of Customs, Calcutta, proposed to allow the applicants the use of the Jetty at a rental of Rupees 150 per mensem. The Marine authorities, however, whom the Board deemed it expedient to consult before adopting the proposed measure, reported that it would not be practicable at all times of the year to allow Ships to be moored along side of the Jetty. The Board were accordingly compelled to disallow the application.

COMMISSIONERS OF DIVISION.

25. **PRESIDENCY DIVISION.**—*Jessore.* The sales of Salt for local consumption during the year amounted to Maunds 85,070, which, compared with those of the antecedent twelve months, viz., Maunds 96,887, show a diminution to the extent of Maunds 11,817. This decrease is explained to be merely nominal, not real; for the figures on account of 1866-67 represent both the quantity sold for consumption in the district as well as that for exportation. If the exportations of the year of report, which are stated to have been Maunds 14,967, be added to the above figures, viz., Maunds 85,070, the result will show an increase of Maunds 3,150.

26. In this district the quantity of Salt seized by the Police, for want of protective documents, amounted to Maunds 2,505, or very nearly five times as much as that of the preceding twelve months. But with the exception of a small quantity of 37 Maunds which was confiscated, and 200 Maunds which was pending adjudication at the close of the year, the whole of the remainder of the Salt had been released.

27. The remarks made in para. 8 of this report are applicable with respect to the very large quantity of Salt seized which has been released. The Collector reports that in more than one instance a large quantity of Salt found unprotected was afterwards released on the Rowannah being subsequently produced, and its previous non-production satisfactorily accounted for. The conduct of the Police in seizing the Salt in its unprotected state was proper and creditable, no blame attaches to them for the result.

28. During the year it was discovered that a system of exacting illegal gratifications from the crews of Salt boats on the part of the Police was in force at the out station of Khoolna. An investigation followed, and although no legal proof of any one instance of exaction having been made, the fact of the system being prevalent was patent. All the Police Officers concerned were dismissed from the force.

29. The Police in Jessore under the supervision of Mr. Shuttleworth the District Superintendent, are reported to have manifested throughout the year, a creditable activity in bringing forward cases of illegal sales of Salt. The chief convictions obtained by them were for breaches of Section 21 of the Salt Law.

30. 24-PERGUNNAHS.—The quantity of Salt sold for consumption in the District, was Maunds 1,85,841 in 1867-68, and Maunds 1,25,887 during the previous twelve months. Here there is an increase of Maunds 59,954, which may be deemed satisfactory, being attributable, as again explained by the Collector, to the receipt of more accurate returns from the Vendors.

31. DHORA GOLAHs.—In July 1867 the Collector of the 24-Pergunnahs reported for the Board's orders, that the Salt in store in Golah No. 1, amounted to Maunds 6 only, instead of Maunds 565-20 or Maunds 407-24½, which should have been in store after making the usual deduction on account of wastage. It was represented to the Collector by the Hoodadar in charge of the Golah, and the Bonders concerned, that a large quantity of Salt had been destroyed by the Cyclone of 1864, and a further quantity, estimated at Maunds 250, by inundations in October 1866. It appeared, however, from a report on the subject from the Inspector General of Police, Lower Provinces, dated 31st October 1864, that neither the Golah in question, nor the Salt contained in it suffered any injury on that occasion; and this report seemed further to be borne out by the fact that no application was made at the time by the Bonder for an enquiry or re-assessment of his stock, as required by Section 94 of Act VI of 1863. The Board under these circumstances, authorized the Collector to proceed on the Bond for the realization of the duty leviable on the excess deficiency alluded to.

32. Subsequently, in February 1868, while the above case was pending, and after full enquiries had been held in the matter, the Collector reported that the storm of the 1st November 1867, had entirely washed away the Salt (Maunds 6) in store in Golah No. 1, and

that, of the quantity, viz: Maunds 1,867, contained in Golah No. 2 at Dhosa, Maunds 875-20 were entirely destroyed. There appeared to the Board to be hardly any doubt that pilfering had been going on, and that advantage was - apparently taken of the hurricanes which occurred to attribute the large deficiencies to the destruction caused thereby. In the absence of direct evidence, however, to that effect, the Board, on the recommendation of the Collector, sanctioned his writing off as wastage the excess deficiencies in question. The duty recoverable on the deficiency of Maunds 157-24-8 in Golah No. 1, which has not been yet accounted for, is in course of realization by the Collector.

33. The Inspector General of Police in his annual Report, observes that
Illicit manufacture cannot be extensive. "very few cases of illicit manufacture can occur in the District, (24-Pergunnahs) from its geographical peculiarities." The police arrangements, however, for the repression of illicit traffic appear to have been fairly successful.

34. On the recommendation of the local authorities, the Board, in June
Interest on the Molunghee balances abandoned. 1867, to induce the Molunghees to come forward and pay their dues, or arrange for their liquidation by instalments, authorized the Commissioner of the Presidency Division to abandon all claim to the interest which may have accrued to Government on the amounts due. It appears, however, from a subsequent correspondence on the subject, that, notwithstanding the concession made by the Board, out of the very large balances amounting to Rupees 69,144, which were reported to be due from the Molunghees in April 1867, apparently a sum of Rupees 677-13-8 only, has been realized.

35. The Commissioner, Mr. Chapman, advises the abandonment of all the
Further measures adopted for the recovery of the recoverable portion of the Molunghee balances. outstanding claims, as it appears to him that the matter has been prosecuted sufficiently far to warrant this step, and that there is no doubt that practically scarcely any thing will be recovered by continuing our labours. As the property of a large number of the debtors is under attachment, the Board have directed the Commissioner to call for and examine carefully the papers connected with these cases, and, with regard to such as cannot well be followed up, to move the Court to withdraw the attachment. No further portion of these balances has been remitted during this year. A separate and full report on the subject will, however, be laid before Government immediately on the receipt of the explanation called for from the Collector, in respect to certain discrepancies which were discovered in the Remission Statement, in connection with the outstandings in question submitted by that Officer.

36. Dacca Division.—The only saliferous tract in this Division is included
Cause of decreased Sales in Backergunge. in Backergunge, in which the sales of Salt during the year, aggregated Maunds 1,96,437-8-8, or Maunds 8,689-14-8, less than those of the preceding twelve months. This decrease is ascribed to the general falling off in the consumption of Salt among the peasantry, who were not in such good circumstances as the year before when the price of rice was high. This explanation appears to the Board a doubtful one. It may be that in a great

rice-producing district like Backergunge, the scarcity of late years in other districts was a source of exceptional profit to the cultivators, but the returns for late years in Backergunge, and the experience of other districts, do not tend to warrant the conclusion that a year of plenty is a misfortune rather than otherwise for the ryot.

36.—The following is an abstract of the number of cases which were prosecuted by the Police, on account of infractions of the Salt Law, and of the number of convictions obtained by them during the year under report, as compared with the actions of the previous twelve months.

1		2		3		4	
NUMBER OF CASES PROSECUTED FROM		NUMBER OF CASES CONVICTED FROM		AMOUNT OF FINES IMPOSED FROM		QUANTITY OF SALT CONFISCATED FROM	
April 1866 to March 1867.	April 1867 to March 1868.	April 1866 to March 1867.	April 1867 to March 1868.	April 1866 to March 1867.	April 1867 to March 1868.	April 1866 to March 1867.	April 1867 to March 1868.
181	172	35	32	Rupees. 1,196	Rupees. 1,505	Maunds. 106	Maunds. 16

Of the fines alluded to above, Rupees 1,250 were remitted on appeal by the Judge of Backergunge, because the adjudicating Officer in his opinion could not legally have fined the defendant in the case more than Rupees 500, while he had imposed a penalty of Rupees 5 per Maund on 250 Maunds. The total quantity of Salt seized by the Police during the year, amounted to Maunds 724, of which 708 Maunds were released by the Judicial Authorities. The Board have asked the Inspector General to procure and forward copies of the judgments in these cases, on receipt further action will, if necessary, be taken. The amount of fines imposed and levied in 1867-68 under the revised Sections 39 and 40 of the Rules amounted to Rupees 20 only.

37.—The results of the action of the Police contrast rather unfavorably with those of the previous year, so far as the number of cases brought to trial is concerned. But this is explained to be more the effect of the severe measures which were adopted in 1866-67 to punish salt contrabandists, which has caused them to keep within the provisions of the law, than to any relaxation of vigilance on the part of the Police.

38. CHITTAGONG DIVISION.—*Chittagong Depôt*—The quantity of Government Kurkutch in store on the 1st April 1867, was Maunds 2,791, the delivery of which was given during the early part of the year. The Salt sold for consumption in the District was Maunds 1,74,307, or Maunds 12,826 less than that of the previous 12 months, which amounted to Maunds 1,87,133. The decrease in the sales which are reported to have been chiefly in those of the town of Chittagong, appears to be simply nominal, the Statistics on account of 1866-67 having been compiled on an erroneous principle. The Returns of 1867-68 have been correctly drawn up.

39. The imodrtations of Salt by sea in 1867-68 aggregated Maunds 2,11,833, consisting of Maunds 1,71,977 of Liverpool Pungah and Maunds 39,856 of Madras Kurkutch against Maunds 78,056 and Maunds 2,02,864 respectively, of the previous twelve months. In the gross, the figures of this year exhibit a decline of Maunds 69,084,* which is stated to be owing to one salt-laden vessel having foundered on her passage, and to the non-arrival in the port of two others. It is interesting however to remark that the people are manifesting a very decided predilection for the clear Liverpool Pungah over the country Kurkutch, notwithstanding that the former sells at a considerably higher price than the latter. And, taking the sales of the current year as a criterion, the Collector of Customs, Chittagong, states that he has no doubt that in a few years Liverpool Salt only will be imported.

40. BONDED SALT.—On the 1st April 1867 the stocks of Salt consisted of Liverpool Pungah, Maunds 46,336 and of Madras Kurkutch, Maunds 1,34,633. The deliveries from the Golahs of the two descriptions of Salt during the year, were Maunds 1,70,732, or Maunds 17,904 in advance of those of the twelve months preceding. The quantity of Salt in bond on the 31st March 1868 was of Pungah, Maunds 1,05,425 and of Madras Kurkutch, Maunds 78,307.

41. In regard to the principles upon which Bonding operations appear to have been hitherto conducted in Chittagong, I am directed to quote the following remarks from the annual report of the Collector of Customs, Mr. H. Thompson :—

Collector's remarks as to how Bonding operations have been hitherto conducted.

“ The bonding of salt, however, until very recently was confined almost exclusively to two parties, a state of things strongly and justly objected to by the European Merchants, who are the sole importers, on the grounds that these Bonders, by mutual consent, could and did lower the prices, by the total exclusion of all other competitors. This monopoly on the part of the Bonders was, I am strongly inclined to believe, brought about by an erroneous impression that ‘ no portion of a cargo could be purchased to be bonded,’ but that the whole must be taken by one party, the consequence being that the trade was entirely in the hands of two wealthy persons. The fact however that two, three, or more persons can purchase a cargo and take out separate Bonds, is now better known, probably by the circulation of the Board's orders, which offer greater facilities to Bonders than before, with a trifling additional outlay only on the part of Government. I allude to the allotment of Golah space with reference to the quantity, &c., as laid down in Board's letter No. 1438 C, dated 25th March 1868, since the receipt of which I have so far as was consistent with the rules therein prescribed, consulted the convenience of the Bonders.”

42. The wastage on the entire quantity delivered from Bond in 1867-68 averaged rather more than 1 per cent, the Salt having been in store over one year. In connection with the subject of wastage, the Collector writes that importers have complained “ that the

Wastage on Bonded Salt.

cargoes of Salt brought to this Port (Chittagong) invariably turn out considerably short of the manifest, although with one or two exceptions the wastage is within the Government allowance which, for vessels from round the Cape, is eight per cent." Further, that it has been hinted by the Importers, "that there is some collusion between the Bonders and the subordinates of the Salt Department, and that the Preventive Officers with their small pay (on an average about Rs. 20 a month) are not to be depended upon." Mr. Thompson's impression is that the large quantities of *Butter* or *undried* Salt which have been imported will, in a slight degree, account for the unusual wastage; the rest he attributes to short shipments in England where it appears, from the statements made to him by one or two Commanders of ships, no account is kept of the Salt Cargo put on board of their vessels. The Commanders rely on the good faith of the shippers for correctness as to the quantity shipped. The matter however being a serious one, the Collector is now engaged in making enquiries into it, and the Board are accordingly awaiting a further report on the subject.

43. **ADDITIONAL GOLAHs.**—Two additional Golahs were erected during the year. The Collector reports that after defraying from the Saving from Golah rent. rents received for the Golahs all expenses on account of the establishment and repairs of the buildings, there still remained a surplus in favor of Government.

44. It is reported by the Collector of Customs, Chittagong, that the embankment protecting the Golahs has been washed away considerably by the late high tides which were caused by strong southerly winds. As this embankment, with a wooden rivetment,—which latter is stated to be constantly out of repair,—is the only protection afforded to the large amounts of valuable property lodged in the Golahs, the Collector proposes to substitute those by constructing a substantial embankment with a stone facing. The expenditure to be incurred in this undertaking, which will not be extensive, the Collector proposes to defray from the savings of Golah rent, which he believes "Government never intended to be a source of profit." The Commissioner considers the proposal a good one as experience has proved, and states that when the Assistant Engineer returns to the station, he will be requested to examine and report on the proposed work. On this subject, also, the Board are awaiting the Commissioner's further report.

45. In reporting on the system of smuggling and illicit manufacture of Salt in Chittagong, which appears to be still very rife, the Collector of Customs observes as follows :—
Collector's remarks regarding smuggling and illicit manufacture of Salt.

"If the Police Returns of sales of Salt include all that is sold in the district, there would appear to be no smuggling or illicit manufacturing going on at the present time; but of this I am very doubtful, the more so as I have been informed by more than one party that Salt is illicitly manufactured at Kootubdea and other places, but to what extent my informants are not aware. I am also informed that the manufacturing is carried on by parties who live entirely by themselves, and that it would be dangerous for a single or even two or three police men to attempt a seizure."

"Besides the above I feel certain that a large quantity is smuggled into this and the neighbouring Districts from Akyab by boats. During the fair weather a large number of boats are always arriving from that Port, and considering the great indigement there is, owing to the Rupees 3-4 per maund duty, to tempt smuggling, there can be little doubt but that a considerable quantity finds its way by this means, not only into the villages on the Coast, but into the interior also."

46. The fact of smuggling Salt being prevalent, had already attracted attention, and a proposal to strengthen the Police force, and to prevent illicit traffic in Salt between Chittagong and Arracan is at present under discussion. The difficulties in the way of satisfactorily solving this question are very great, so long as the almost nominal duty in Arracan, *viz.*, 3 annas per maund, affords such strong temptations to dishonesty. Due report will be made on the completion of the proposed arrangements.

Decrease of sales attributed to illicit manufacture at Hatteah and Sundeeep.

47. NOAKHOLLY.—The sales for consumption in the district amounted in 1867-68 to Maunds 1,08,418, and in the previous twelve months to Maunds 1,16,619, showing a decrease of Maunds 8,201, in those of the year under review. This falling off is attributed to the existence of illicit manufacture carried on in the Islands of Hatteah and Sundeeep, where the Collector thinks it would be almost impossible to suppress this illegal traffic, "the land being in many places white with salt efflorescence, and the making of salt requiring hardly any skill or trouble."

Special preventive Force on the Islands of Hatteah and Sundeeep.

48. In April last however, the Inspector General of Police submitted to the Board a proposal made by the local Officers for the entertainment and location of a special preventive Police force on the above Islands. The Inspector General was informed that the Board were not prepared, on the information which was then before them, to recommend that the force in question should be permanently maintained. But as the local authorities strongly urged the expediency of organizing such a force, the Board recommended the adoption of the course proposed temporarily for a period of six months, subject to a special report at the close of that period as to the general financial results of the measure. If necessary, a further report on the subject will be laid before Government hereafter.

Change in the sites of Pass Stations, &c.

49. LOCATION OF PASS STATIONS.—The inconvenience caused to Salt Merchants by the unfavorable position of some of the Pass Stations in Noakhally, having been represented by the local authorities, the matter has been taken up by the Board, in consultation with the Inspector General of Police. The final opinion of that Officer has not yet been given; when received, the Board will be prepared to take such action in the matter as seems advisable. The general question of the utility of pass stations, and the possibility of abolishing several of those

now in existence, was raised during the correspondence on the above subject. The Board have not at present sufficient information on the matter before them to discuss the question at length. The Inspector General has been requested to procure and submit the result of the experience of some of his best officers, and when the necessary information is furnished, the question will, if necessary, be taken up.

50. **BURDWAN DIVISION.—Howrah.**—The sales for consumption during the year of report, amounted to Maunds 41,690, thus showing an advance, over the sales of the previous twelve months, of Maunds 28,401. The Commissioner observes that this comparison is of no weight, owing to the imperfect state of the Howrah records last year.

51. With advertence to the closing remarks in para. 11 of last year's Salt Administration Report, I am to remark that it appears from the explanation on the subject submitted by the Collector, that the District Returns for the first three quarters of 1866-67, which embraced the sales effected within the Chowkey limits of Mundleghat and Seebgunge only, were compiled by the Police stationed at those Chowkeys, who could not give an account of the sales out of their respective jurisdictions. The Collector further declares his inability to tell the amount of sales in each Chowkey, as the Salt Traders themselves were often unaware of the limits of the Chowkey in which their business is carried on. The explanation cannot be considered satisfactory, and the Collector's particular attention has been drawn to the necessity of intelligent supervision over his subordinates in the discharge of their duties as Salt Preventive Officers.

52. The statistics furnished for the year, regarding the quantity of Salt confiscated, and the number of convictions obtained in the cases for infractions of the law, show care and discrimination in the prosecutions conducted by the Police.

53. **MIDNAPORE.**—The quantity of Salt sold for consumption in 1867-68, was Maunds 1,44,510, consisting of both Government and Liverpool Pungah, compared with the sales of the previous twelve months, viz., Maunds 1,29,040; the result shows an increase of Maunds 15,470, which is satisfactory. This increase is ascribed partly to the growth of the population, notwithstanding the severe shock which the District had experienced from the late famine, and its attendant disasters. The sales increased steadily during the first three quarters of the year; but there was a slight fall of 41 Maunds in the last quarter, chiefly in the sales of Liverpool Pungah Salt, which it may be noticed have generally diminished in Midnapore during the year under review.

54. The results of the prosecutions by the Police for breaches of the Salt Laws wear, this year, a less favorable aspect than previously. Comparing the statistics of the two years, it appears that out of Maunds 461, seized in 1867-8, only Maunds 121 were con-

fiscated; whereas in 1866-67, the quantity seized was Maunds 431, and that confiscated, Maunds, 287. Both the Collector and the Inspector General of Police attribute these ill results to a want of proper supervision on the part of the Local Police. The Inspector General has already commented on the unsatisfactory manner in which the police duties have been performed, and the Board trust that with the orders which the Inspector General has issued, efficiency in the working of the Police in this department of their duties will be secured.

55. In other respects the conduct of the Police has been creditable. On reference to Statement No. 10 it will be found that the number of cases of illicit manufacture have greatly diminished, having dwindled from 173 in 1866-67, to 59 in 1867-68. The Commissioner fully believes that these figures may be read in a sense creditable to the Police. He remarks that the illicit manufacture on any important scale has decreased largely. But cases relating to Rowannahs have swelled from 5 to 60, during the two years, and the number of persons convicted in such cases, from 5 to 111. To the Commissioner, this also appears creditable to the Police as showing that they keep a watch over the Salt Traders.

56. The Inspector General of Police, in reference to the state of the Police Department in this District, states that "it is satisfactory to observe that Midnapore is the *only* District where the Salt Preventive Duties have not been properly attended to;" and again "the District Superintendent hitherto a very zealous and efficient Officer, has been suffering for some time from ill health, and to this I must ascribe the backwardness above referred to. A more active officer will be now sent to the District, as it is a most important one."

57. HIDGELEE DEPÔT.—The quantity of Government Pungah in store at this Depôt from the 1st April 1867, amounted to Maunds 6,40,453. In 1867-68, the sales were in the aggregate Maunds 3,72,012, or Maunds 2,62,403 in excess of the previous twelve months, which were Maunds 1,09,039. The monthly sales as marginally noted, exhibit very great fluctuation; the increase which is visible on the total outturn, is attributed to the decrease of price on Hidgelee Salt. The price it will be remembered, was reduced in December 1866; the sales during the last five months of 1866-67 do not show any marked increase, and of those effected from May to December 1867-68, a few were special sales, owing to the stock of Government Pungah Salt in the Sulkea Depôt

1866 67.			1867 68.
May	Mds.	7,500	31,635
June	"	7,580	80,005
July	"	9,108	63,615
August	"	10,855	17,514
Sept.	"	9,265	32,865
Octr.	"	7,380	10,170
Novr.	"	5,480	80,900
Decr.	"	8,275	18,725
Jan'y.	"	11,325	10,225
Feb'y.	"	10,945	8,853
March	"	11,516	19,965
April	"	10,120	5,970

being exhausted. The decrease in the sales towards the end of the year, is no doubt owing to the large sales previously effected and left uncleared, as also to the stock of Salt in some of the Golahs being gradually exhausted.

58. With advertence to paragraph 19 of last year's report, I am to state that the Salt at Ghât Russulpore was cleared and the establishment attached thereto discharged on the 23rd April 1868. The Kaleenugger stock was removed on the 17th May, and on the 19th idem the establishment was dispensed with, except two Chuprassies who remained in charge of the empty Golahs till the 22nd of that month. The abolition of these two Ghâts has reduced the cost of the Depôt Establishment from Rupees 679 to Rupees 506 per month.

59. Very serious damage is reported to have been done to the Salt Golahs at Hidgellee by the gale of November 1867, and the quantity of Salt destroyed has been roughly estimated at Maunds 2,600.

Damage caused by the Cyclone of 1867.

60. From a comparative statement submitted by the Officer in charge of the Hidgellee Depôt, it appears that the number of cases of illicit manufacture have greatly fallen off, being 63 in 1867-68 to 132 in 1866-67. On the other hand it is observed that arrests for falsifying and illicitly retaining Rowannahs are steadily increasing, there having been two cases in 1865-66, 35 in 1866-67, and 63 in 1867-68. To the Board this increase appears more nominal than real, and is probably caused by the Police taking more cognizance of such cases now than formerly.

Illicit manufacture fallen off, &c.

61. With advertence to para. 20 of the Board's last Annual Report No. 3099, dated 26th September 1867, I am directed to give below further particulars regarding the sums due to Government by different subordinate Officers of the Salt Department, on account of excess deficiencies of Salt which were discovered in the out-turn of the Golahs under their charge.

Further particulars of the claims still against Salt Subordinates.

I. Doorgah Churn Buxee, late Head Mohurir of Ghât Kissennugger. The claims of Government against this Officer aggregated Rupees 3,282-7-8½. Of this sum, as already previously reported, Rupees 95-9, only have been recovered by sale of the debtor's property which had been attached, leaving a balance of Rupees 3,186-14-8½ still due and apparently irrecoverable. The sanction of Government to the remission of this amount will be applied for in due course.

II. Issur Chunder Chowdry, late Pokhtan Darogah of Pergunnah Majnamootah. In regard to this defaulter, the further enquiries which were instituted under the Board's Orders, by the Deputy Collector of Baripore, in the 24-Pergunnahs, show that all the property which the man was possessed of was sold in August 1864 by the Judge of that district, in execution of a decree obtained against him by Government. The amount now claimable from Issur Chunder Chowdry, and which will apparently have to be remitted eventually, is Rupees 11,123-6-4½, Rupees 78-12 only of the total amount due having been realized. It was currently believed at first that this debtor had absconded; but it now appears that he has been seen lurking about his own village, Rajpore.

62. **NARAINPORE DEPÔT.**—Of the 38 Maunds of Salt which, in para. 21 of the last Annual Report, were stated to be the remnant still in store at this Depôt, 36 Maunds were sold by public auction, for the sum of Rupees 135 which was duly carried to the credit of Government, the balance two Maunds was written off as wastage. The Chupprassce whose services, as mentioned in para. 23 of that Report, were retained expressly for guarding the above Salt, was discharged on the 30th April 1867, and the materials of the remaining two Golahs, Nos. 1 and 5, disposed of for Rupees 194-12.

GENERAL.

63. **SEALDAH PASS STATION**—On the re-opening of this Pass-Station, the Government, at the instance of the Commissioner of Police, Calcutta, and on the recommendation of the Board, in Orders No. 1460, dated 9th April 1867, sanctioned the establishment of an establishment of native guards, at a cost of Rupees 52 per mensem, to be employed at each of the Sealdah Terminus Stations of the Eastern Bengal and Calcutta and South Eastern Railways, for the purpose of checking the illicit traffic in Salt by Railway; as also the outlay of a sum of Rupees 120 in the erection of a guard room on the premises of the former Railway Company.

64. Four cases of attempts at illegal transport of Salt by the Eastern Bengal Railway, were brought to trial through the agency of the above Preventive Force during the year. In three of the cases, the seizure made was that of Khari Salt, and consequently improper. In the fourth case, the Salt was restored to the parties under the Board's orders, and the original fine imposed by the adjudicating officer reduced to Rupees 10.

65. The quantity of Salt transported by the Eastern Bengal Railway amounted to Maunds 24,801, and by the Calcutta and Sealdah Railways. South Eastern Railway, Maunds 143 during the year. As already previously explained the statistics in regard to the transport of Salt by the two Sealdah Railways are not procurable, on account of the earlier years, owing to the abolition of this Pass Station in 1865.

66. **SALT REWARD FUND.**—It appeared from a report on the subject in July 1867, from the Inspector General of Police, Lower Provinces, that delays often occurred in the distribution of rewards in cases of infraction of the Salt Law, owing to the necessity of realizing in each case the fines and penalties from which such rewards are disbursed. The Board have always attached great importance to the prompt payment of rewards in Salt cases, without reference to the fact of any fines imposed being realized; and in order to secure the attainment of this end, instructions were issued in January 1868, to the Commissioners of the Districts within the saliferous tracts in the Lower

Provinces, to open a fund under the provisions of Section 40 of the Salt Act. Directions were at the same time issued that in future it would be the duty of Magisterial Officers adjudicating salt cases, to furnish the Commissioner of their Division with monthly or quarterly statements of fines and penalties to be credited to this fund, and to apply, as occasion might require, for sanction to make disbursements from it.

67. In supersession of the orders issued in August 1865, under which the Scale of rewards in Salt rates of reward payable in salt cases were the same as cases. those previously sanctioned by Act IX. of 1835, the Board have ruled that the amount of reward to be apportioned to each claimant should be left for the future to the general discretion of the Commissioner, but that ordinarily the reward should not exceed the value of the fines and proceeds of seizures in any one case. To guard against delays which might occasionally occur in applying for the Commissioner's sanction, the Board have authorized Collectors to make payments of rewards up to Rupees 20.

68. At the instance of the Board the Inspector General of Police, Lower Provinces, directed his District Superintendents to communicate with the Commissioners on the subject of rewards in salt cases, and to bring to notice by this means all meritorious services on the part of any members of the Police Force.

69. SALT DUTY-FREE, FOR BLEACHING PURPOSES.—With Government Order No. 2261, dated 13th June 1867, the Board received for report, copy of a letter addressed to Her Majesty's Secretary of State, by a gentleman interested in the Borneo Company "Limited," enquiring whether any arrangements could be made to allow the Company to have Salt duty-free, to be used for bleaching purposes, at their Paper Mill in India. The Board accordingly in their address to Government, No. 1766, dated 29th idem, reported the conditions under which they were prepared to comply with the application, without risk to the Government revenue, and stated that it appeared from the Chemical Examiner's report on the subject, that the Salt required by the Company could be rendered unfit for human consumption. The conditions proposed by the Board were approved of by the Supreme Government, in the Financial Department Orders, No. 1911, dated 9th August following, communicated to this office with the Bengal Office Endorsement, No. 3222, dated 19th idem.

70. Since the above concession was made, an application has been received by the Collector of Customs, Calcutta, from Messrs George Henderson and Co., for the removal of 100 maunds of Salt free of duty to their premises at Bally where the Paper Mill is situated. As the Company distinctly stated that the Salt required for bleaching purposes could not at once be rendered unfit for human food, immediately on its arrival on their premises, the Board deemed it expedient to take all precautionary measures to insure the safety of the Salt during transit and while in store in the Company's Ware-house, and laid down certain principles which were to be followed with reference to Messrs. Henderson's application. The firm have not yet availed themselves of the concession granted.

Application to pass Salt
duty-free for bleaching pur-
poses.

71. **BONDING RULES.**—Experience having proved that the existing rules ^{Revision of Bonding Rules.} for the transport of salt under Bond from ship-board to the ware-houses, were insufficient, the Board, in consultation with the Collector of Customs, Calcutta, drew up and submitted with their letter, No. 3624, dated 11th November 1867, a revised set of rules for the approval of the Lieutenant-Governor. Before, however, giving final sanction to the adoption of those rules, the Government by Orders No. 1137, dated 7th April 1868, called for some further information in connection therewith. After a somewhat lengthy correspondence on the subject with the Collector of Customs, the information called for was submitted with the Board's letter No. 2908 C, dated 25th June last. As it was found necessary to make further additions to the rules in question, in order to provide for the delivery of Salt from Bond, and for the weighment of Salt on other than ordinary working days, the Board with their last letter submitted for the sanction of Government, a revised copy of the proposed Bonding Rules. To these the Government accorded their approval in Orders No. 2446, dated 3rd August 1868.

72. **HIGH COURT RULING.**—A case having occurred in Chittagong, in which the construction put by the judicial authorities on the terms of Section 18, Act VII 1864, seemed to the Police erroneous, the matter was referred to the Board, who, through the Superintendent and Remembrancer of Legal Affairs, obtained the important ruling from the High Court noted on the margin, which was circulated by the High Court for the guidance of all Judicial Officers.

"That a Magistrate has no authority to release Salt seized under circumstances in which the seizure is found, on the trial of an offender to have been warranted by Section 18, Act VII of 1864 of the Bengal Council."

73. **REMISSION OF DUTY ON EXCESS GOLAH WASTAGE.**—Throughout the year the Board received no more than three applications from Bonders of Salt, in private Golahs, for remission of the duty payable on the excess deficiencies in their storages, amounting in the aggregate to Maunds 3,352. After full and careful enquiries the Board complied with the request of the applicants. It is gratifying to observe that the above quantity is less by Maunds 18,948, than that on which it became necessary to grant a remission of duty in 1866-67.

Number of cases in 1867-68, greatly reduced.

74. **REMISSION OF INTEREST DUE ON DUTY BONDS.**—In the course of the year Messrs. Gladstone Wyllie and Co. applied to the Board for a remission of the interest, amounting to Rupees 12,575-15-9, which had been demanded from them by the Collector of Customs, Calcutta. It appears that in 1861, the applicants executed the usual Bonds for three cargoes of Salt, all of which was stored in the Government Golahs at Sulkea. In consequence, however, of the depressed state of the article they were unable to realize it, and the duty was not paid by them until the expiry of the Bonds, nor yet until several months after the demand for payment of duty was made by the Collector. Hence, when Messrs. Gladstone Wyllie and Co. applied to that Officer for a refund of the amount of duty, viz., Rupees 22,253-2-6, paid by them in excess of the quantity of Salt delivered, they were informed by Mr. Crawford that he could make over to them only Rupees 9,677-2-9 of that amount, the balance, Rupees 12,575-15-9,

having been under the terms of the Bonds absorbed as interest which had become due from the date of the demand to the date of payment of duty on the quantity actually cleared. Under the circumstances represented by the applicants and acting on the recommendation of the Collector, the Board resolved upon not pressing the claim to interest, which was accordingly remitted.

75. REFUND OF DUTY ON SALT LOST BY BOAT WRECK.—In 1867-68 the Board received as many as seventy-eight applications for the refund of duty paid on Maunds 68,295, alleged to have been lost by boat wreck. By far the greater number of these petitions were presented on dates subsequent to the gale of November 1867, on account of losses sustained during that gale. Refund was granted in four cases only in respect of Maunds 1,433. Seventy-four applications, in respect of Maunds 66,862, were rejected. In each of these cases separate and careful enquiries were instituted but, as already fully reported in my predecessor's letter, No. 1407 C., dated 24th March 1868, the result of the investigations was in no case favorable to the claims advanced.

76. SALT PASSED INTO THE INTERIOR OF THE COUNTRY.—The subjoined statement details the quantities of Salt that have been transported by water and rail into the interior of the country west of the River Hooghly during 1867-68, and the two preceding years.

PERIOD.	<i>Vid</i> Balikhal.	<i>Vid</i> Sankrail.	By the East Indian Railway.
1865-66	25,00,114	4,74,831	6,08,381
1866-67 and April 1866	28,08,257	5,39,404	7,37,084
1867-68	25,90,415	4,08,752	9,71,733

PROVINCE OF ORISSA.

77. EXCISE SALT.—During the year, the Board granted sixteen Licenses, two of which were subsequently cancelled. As anticipated by the Board in paragraph 44 of the last Annual Report, excise manufacture of Salt has been greatly extended; the maximum quantities which the manufacturers undertook to produce, having been in Cuttack Maunds 1,30,000, and in Balasore Maunds 1,34,000. The quantity actually manufactured to the close of July 1868 in the former District, was Maunds 53,315½, and in the latter 1,14,684¾. The decrease is attributed by the Commissioner to many of the manufacturers having commenced their operations rather late, and also to the latter part of the season having been very unfavorable. Of the above manufactured quantities the Commissioner states that Maunds 6,425 in Cuttack, and Maunds 14,772 in Balasore were lost by inundation. In my predecessor's letter No. 2557 C, dated 3rd June 1868, a full report was submitted to Government regarding the sufficiency

of the supply of Salt in those Districts. Two applications were presented to the Board this year for the manufacture of an aggregate amount of Maunds 37,000 in Balasore and Cuttack.

78. BALASORE.—The sales for consumption in the District in 1867-68, amounted to Maunds, 40,948 against Maunds 33,704 in the previous twelve months, being an increase of Maunds 7,244, which has been ascribed simply to an “increase in consumption.” The Commissioner thinks that probably this may be the case when the extremely depressed state of the District in 1866-67, is taken into consideration. This, however, the Board have pointed out to the Commissioner, is no explanation, but merely an assertion, that an increase in consumption, which is the point to be explained, has taken place. The returns now received from Balasore, as well as those from the other districts in Orissa, may be regarded as fairly accurate. Great attention is now paid to the returns being submitted punctually, and the Commissioner believes that there has been a great improvement in this respect during the period under report.

79. The explanations called for in paragraphs 4 and 13 of the Government Resolution, dated 16th December last, on the Board’s Salt Administration Report for 1866-67, were submitted with my predecessor’s letter No. 2617 C, dated 8th June 1868. It appears that the figures furnished by the Collector of Balasore last year, and which were believed by him at the time to be unreliable, were correctly compiled from the local trader’s Returns. But Mr. Bignold has acknowledged that “it is doubtful to what extent those Returns are complete, as the rules seem not to have been enforced as stringently as might have been wished.” Mr. Bignold’s explanation of the confusion in his salt accounts, alluded to in paragraph 51 of the Board’s last Annual Report, was however accepted by the Lieutenant-Governor as satisfactory.

80. With their letters marginally cited the Board submitted proposition statements for an additional establishment to the Collectors of the Orissa Districts at a monthly cost of Rupees 60, in Cuttack and Balasore, and Rupees 15 in Pooree, in consequence of the proposed new system of keeping salt accounts. In regard to Pooree it has been proposed, as soon as the reduction in the stocks of Government Salt will allow, to abolish the appointment of the remaining Mohurir on Rupees sixteen per mensem, which will effect a saving eventually instead of an increase in the cost of the establishment as it existed before the revision now referred to was made. The above proposals were sanctioned by the Supreme Government, in the orders communicated to this office with Mr. Junior Secretary Harrison’s endorsement No. 2827, dated 8th September.

81. With reference to the latter part of paras. 44 and 47 of the last Annual Report, I am to state that the Commissioner observes that the strong preventive force, which was sanctioned during the year for Balasore and Cuttack, will no doubt be amply sufficient to suppress any illicit trade, which might otherwise develop itself in the saliferous tracts.

82. CUTTACK.—The sales for local consumption in 1867-68, were Maunds 1,15,123, or Maunds 18,008 less than 1866-67. The Collector having been unable to furnish separate figures for April 1866, as he was required to do, the comparison has been necessarily drawn between the figures of 11 and 12 months, respectively. The trade in Ganjam Salt in Cuttack is reported by the Collector to be now quite extinct.

83. A proposition has been already laid before the Government for increasing the number and general efficiency of the Police force in the Districts of Cuttack, Pooree and Balasore, in view to the prevention of the illicit manufacture and sale of contraband Salt in those parts of the country. And the Board hope before long to place in the hands of His Honor the Lieutenant-Governor a well-matured plan of the measures to be adopted for effectually excluding the importation of the under-taxed Salt from Ganjam into the Regulation Districts of the Province, the Gurjats, the Tributary States, and the Central Provinces.

84. POOREE.—As already explained in para. 4 of the Board's address to Government, No. 2617 C, dated 8th June 1868, the figures on account of Pooree given in para. 50 of last year's Annual Report, represent correctly the Golah sales in that District. The Board's remarks in para. 6 of the above Report had reference only to the incomplete and incorrect manner in which the officers of the Orissa Province drew up and submitted their returns of local consumption.

85. In Pooree, which is the only District in Orissa, in which there are still in store large stocks of Government Salt, the sales for consumption amounted to Maunds 56,624 in 1867-68, against Maunds 86,275 in the previous twelve months. The total sales of the District, *i. e.*, including those for exportation, were Maunds 2,22,237, or Maunds 11,186 less than the period of comparison. This decrease is partly ascribed to the lowness of the rivers last year, and to the consumption of Ganjam Salt gaining ground in the Tributary Mehals. This latter cause it may be confidently hoped will be diminished so soon as the contemplated scheme, alluded to in para. 85, is perfected and in full operation.

86. It is calculated by the Collector of Pooree, that the Government Kurkutch now in store will last only about two and a half years; but there are apprehensions that the Pungah cannot be cleared, at the present rate of issues, under five years. The Commissioner remarks, "these calculations are made according to the rates of consumption hitherto prevailing; but it must be borne in mind that every maund manufactured in Cuttack reduces the call upon the Government stocks in Pooree, and that if manufacture is largely resorted to, the wished for clearance cannot take place so soon as is calculated. I think it worth considering whether other means than local consumption, might not be with advantage resorted to, to reduce the stocks and establish a wholesome private trade."

87. The legal measures adopted in Pooree to suppress illicit dealings, show somewhat favourable results, the entire quantity of Salt attached, *viz.*, Maunds 1,441, having been confiscated. These figures represent Maunds

25 connected with cases of illicit manufacture; Maunds 842 with cases of illegal possession; and Maunds 574 in cases against traders for omitting to certify the sales on the reverse of their Rowannahs. In Balasore and Cuttack hardly any fluctuation is observable in the seizures and confiscations in Salt cases in 1867-68, compared with those of 1866-67.

88. GUARDS FOR GOLAHES.—With their letter No. 67, dated 6th January 1868, the Board submitted a proposition from the Collector of Pooree, for the entertainment of an additional and more efficient establishment of Police Guards, at an increased cost of Rupees 675* per mensem. This establishment was required for the purpose of protecting the stocks of Government Salt at the several Aurungs in that District, from the speculation to which, owing to its previously insecure condition, the Salt was constantly exposed. It was further proposed to disburse a sum of Rupees 950, in the erection of huts for the Guards in question, at a cost of Rupees 50 each. In accordance with the recommendation of the Lieutenant-Governor both these arrangements were sanctioned by the Supreme Government, the establishment being subject to reduction as the Golahs are cleared, vide G. O. No. 893 dated 14th March last.

* Subsequently in a revised Proposition Statement which had been called for, the increased expenditure shewn to be Rs. 615 p month, which was approved by the Lieutenant-Governor, in Orders N 2410, dated 31st July 1868.

89. In conclusion, I am to state that favorable testimony is borne by the Inspector General of Police to the zeal and energy displayed by the following Officers of his Department in the discharge of their Salt Preventive duties:—Mr. E. J. Shuttleworth, Mr. E. Owen, and Capt. W. E. Chambers. The Board desire also to record their satisfaction with the manner in which Mr. Crawford has discharged the Salt duties of his Office, and concur in the commendation with which Mr. Crawford has noted the exertions of Mr. W. W. Kiernander, the Superintendent of the Sulkca Golahs.

I have the honor to be,

Sir,

Your most obedient Servant,

J. MONRO,

Officiating Junior Secretary.

COMPARATIVE STATEMENT of sales under Presidency Revenue of Government Salt stored at the wholesale Depots of Bengal in the year 1867-68, compared with 1866-67.

[illegible]

BOARD OF REVENUE, L. P.,
FORT WILLIAM,
The 12th October 1868.

J. MONRO,
Officiating Junior Secretary

No. 2.

COMPARATIVE STATEMENT of Sales of Government Salt at the Local Depôts in Bengal and Orissa.

DEPOS AND CHOWKETS.	1866-67.			APRIL 1866.			TOTAL OF APRIL 1866 AND 1866-67.			1867-68		
	Quantity.		Proceeds.	Quantity.		Proceeds.	Quantity.		Proceeds.	Quantity.		Proceeds.
	Mds. S. C.	Rs. As. P.		Mds. S. C.	Rs. As. P.		Mds. S. C.	Rs. As. P.		Mds. S. C.	Rs. As. P.	
Pooree ...	2,92,931 0 0	7,39,115 10 0		24,554 0 0	1,05,532 0 0		2,27,515 0 0	8,44,947 10 0		2,22,237 0 0	8,26,267 13 0	
Chittagong ...	16,432 0 0	81,669 12 9		9,729 0 0	36,063 15 11		26,161 0 0	1,17,503 12 8		0 0 0	0 0 0	
Cuttack ...	2,890 4 5	11,608 1 6		0 0 0	0 0 0		2,890 4 5	11,608 1 0		0 0 0	0 0 0	
Bulloah ...	2,443 10 0	8,690 10 0		0 0 0	0 0 0		2,443 10 0	8,690 10 0		592 25 0	2,114 6 0	
Backergunge ...	21 10 10	82 7 0		0 0 0	0 0 0		21 10 10	82 7 0		0 0 0	0 0 0	
Midnapore ...	38 0 0	159 11 0		0 0 0	0 0 0		38 0 0	159 11 0		641 20 0	3,311 4 0	
24-Pergunnahs...	25 0 0	81 4 0		0 0 0	0 0 0		25 0 0	81 4 0		0 0 0	0 0 0	
Jessore...	0 0 0	0 0 0		0 0 0	0 0 0		0 0 0	0 0 0		0 0 0	0 0 0	
	2,24,750 24 15	8,41,407 8 3		34,313 0 0	1,41,925 15 11		2,59,063 24 15	9,83,333 8 2		2,23,471 5 0	8,31,663 7 0	

BOARD OF REVENUE, L. P.;

FORT WILLIAM,

The 9th February 1869.

Blue Sales at Chittagong 2791
Blue Sales at Calcutta 2262
R. L. MANGLES,
Offg. Junior Secretary.

No. 3.

COMPARATIVE STATEMENT shewing the Monthly Sales of Salt Imported by Sea into Bengal on Private Account, and the duty realized therefrom, during April to March 1866-67 and 1867-68.

MONTHS.	1866-67 AND APRIL 1866.		1867-68.	
	Quantity.	Amount of duty after deducting refunds.	Quantity.	Amount of duty after deducting refunds.
	Mds.	Rs.	Mds.	Rs.
April	2,48,613	7,74,399	2,59,560	8,09,515
May	3,25,145	10,53,711	4,07,726	12,85,813
June	3,79,231	12,26,092	4,87,448	15,45,408
July	7,38,251	23,97,105	7,19,059	23,11,759
August	7,14,959	22,68,523	6,63,818	21,32,226
September	6,17,015	19,67,683	6,67,168	21,31,844
October	3,93,079	12,51,998	4,42,151	14,27,115
November	4,96,635	15,89,295	4,28,121	13,70,760
December	4,25,819	13,59,295	4,70,966	14,97,908
January	4,24,731	13,51,079	6,50,628	20,52,084
February	4,92,677	15,73,471	6,54,650	20,52,024
March	4,38,816	14,08,871	4,84,372	15,35,608
Total ..	56,94,971	1,82,21,522	63,40,667	2,01,52,064

No. 4.

COMPARATIVE STATEMENT shewing the Sales of Excise Salt manufactured by private parties in the 24-Pergunnahs, Balasore and Cuttack, and the duty realized on such sales, in the following years.

MONTHS.	1866-67 and April 1866.				1867-68.			
	Quantity.	Duty.			Quantity.	Duty.		
	Mds.	Rs.	As.	P.	Mds.	Srs.	Rs.	As. P.
April	282	916	8	0	400	0	1,300	0 0
May	30	97	8	0	300	0	975	0 0
June	150	487	8	0	2,300	0	7,475	0 0
July	150	487	8	0	12,290	20	39,944	2 0
August	0	0	0	0	2,046	0	6,649	8 0
September	560	1,820	0	0	10,611	0	34,485	12 0
October	0	0	0	0	2,443	0	7,939	12 0
November	0	0	0	0	5,626	0	18,284	8 0
December	200	650	0	0	2,788	0	9,061	0 0
January	0	0	0	0	3,883	0	12,619	12 0
February	200	650	0	0	3,270	0	10,627	8 0
March	200	650	0	0	7,783	0	25,294	12 0
Total ..	1,772	5,759	0	0	53,740	20	1,74,656	10 0

BOARD OF REVENUE, L. P.,
FORT WILLIAM,
The 12th October 1868,

J. MONRO,
Officiating Junior Secretary.

COMPARATIVE STATEMENT of Salt Imported by Sea from different countries into Bengal during the following years.

BOARD OF REVENUE, L. P.,
FORT WILLIAM,
The 12th October 1868.

J. MONRO,
Officiating Junior Secretary.

STATEMENT showing the Quantity of Salt sold for consumption in the year 1867-68, compared with the preceding 12 months, from 1st April 1866 to 31st March 1867.

Divisions.	Districts.	QUARTERS OF 1866-67 AND MONTH OF APRIL 1866.					Total sales in 1866 and April 1866.	QUARTERS OF 1867-68.				Total sales in 1867-68.
		1st Quarter May and June.	April 1866.	Total of 1st Quarter and April 1866.	2nd Quarter.	3rd Quarter.	4th Quarter.	1st Quarter.	2nd Quarter.	3rd Quarter.	4th Quarter.	
PRESIDENT	Jessore ...	16,931 0 0	8,795 33 6	24,466 38 6	24,155 0 0	24,565 0 0	22,420 0 0	22,118 25 6	22,463 5 6	21,473 38 8	19,015 37 8	85,068 26 8
	24 Pergunnahs ...	21,851 21 13	10,460 20 0	35,142 1 13	21,539 0 0	22,792 0 0	45,415 0 0	47,374 31 8	47,313 33 13	47,429 33 13	43,723 0 0	1,55,841 14 2
BENGAL	Midnapore ...	16,698 0 0	10,711 35 4	27,367 35 4	31,626 0 0	35,068 0 0	31,740 0 0	1,29,639 35 4	36,653 22 12	35,141 6 2	34,699 33 84	1,44,510 13 63
	Howrah ...	282 0 0	146 0 0	428 0 0	1,178 0 0	1,740 0 0	6,940 0 0	13,389 0 0	11,103 10 6	9,219 0 0	9,834 0 0	41,690 38 0
DUCCA	Backergunge ...	34,302 6 6	16,318 23 0	50,321 23 0	53,369 0 0	46,796 0 0	51,460 0 0	5,05,156 23 0	51,268 19 8	44,975 34 0	48,065 30 0	1,96,437 8 8
	Koobally ...	20,124 0 0	10,693 6 0	30,132 0 0	28,451 0 0	29,254 0 0	27,729 0 0	1,16,619 0 0	23,375 0 0	27,713 0 0	27,328 0 0	1,03,413 10 0
CHITTAGONG	Chittagong ...	30,835 0 0	14,765 9 11	45,700 9 11	46,335 0 0	47,089 0 0	46,029 0 0	1,57,133 9 11	43,216 20 0	44,605 0 0	41,390 0 0	1,74,307 20 6
	Balsore ...	2,898 3 6	2,868 7 0	6,706 10 6	8,699 10 4	9,960 20 12	9,437 31 3	33,703 32 9	8,961 0 0	10,944 0 0	10,427 6 8	46,945 5 8
CUTTACK	Cuttack ...	27,299 12 15	.....	27,299 12 15	47,189 33 0	28,102 5 6	32,863 0 0	1,43,131 11 5	16,975 0 0	31,391 0 0	30,663 27 2	1,15,128 6 2
	Pooree ...	16,681 20 0	7,159 0 0	23,790 20 0	27,799 23 12	19,378 9 12	15,997 0 0	66,375 13 8	12,466 6 12	14,464 37 8	15,667 0 0	50,624 8 12
Total ...		1,59,947 17 03	80,523 13 5	2,70,475 30 11	2,96,540 27 0	2,63,612 35 14	2,95,641 31 3	11,27,692 4 12	2,59,093 1 6	2,59,439 14 9	2,58,032 21 1	11,46,970 30 84

BOARD OF REVENUE, L. P.,
FORT WILLIAM,
The 12th October. 1868.

J. MONRO,
Officiating Junior Secretary.

STATEMENT showing the quantities of Salt attached, released, confiscated, &c., in the Saliferous Districts of Bengal and Orissa in the year 1867-68, compared with preceding 12 months, from April 1866 to March 1867.

Districts.	QUANTITIES ATTACHED.				QUANTITIES RELEASED.				QUANTITIES CONFISCATED.				QUANTITIES UNDER APPROPRIATION AT THE CLOSE OF THE YEAR.		REMARKS.	
	1866-67.	M. S. Ch.	M. S. Ch.	Total of April 1866 and 1866-67.	1867-68.	M. S. Ch.	M. S. Ch.	Total of April 1866 and 1866-67.	1867-68.	M. S. Ch.	M. S. Ch.	Total of April 1866 and 1866-67.	1867-68.	M. S. Ch.	M. S. Ch.	1867-68.
Quantity under attachment in the year 1866-67.	0 2 8	40 33 41	300 12 8	401 5 12	52 26 10	M. S. Ch.	M. S. Ch.	Total of April 1866 and 1866-67.	1867-68.	M. S. Ch.	M. S. Ch.	Total of April 1866 and 1866-67.	1867-68.	M. S. Ch.	M. S. Ch.	1867-68.
24-Perquah...
Bowrah
Midnapore
Balasore
Cuttack
Pooree
Chittagong
Northally
Dackergunge
Jessore
Total

BOARD OF REVENUE, L. P.,

FORT WILLIAM,

The 12th October 1868.

J. MONRO,

Officiating Junior Secretary.

No. 9.

ABSTRACT STATEMENT of Cases instituted under the Salt Laws in Bengal and Orissa, in the year 1867-68, compared with the preceding 12 months, from April 1866 to March 1867.

Districts.	1866-67 AND APRIL 1866.										1867-68.						
	Number of cases left pending on the 31st March 1866.	Number of cases instituted in 1866-67.	Number of cases instituted in April 1866.	Total Number of cases instituted in 1866-67 and April 1866.	Convictions in April 1866.	Total Convictions in 1866-67 and April 1866.	Acquittals in 1866 and April 1867.	Acquittals in April 1866.	Total acquittals in 1866-67 and April 1866.	Total Number disposed of in April 1866.	Pending on the 31st March 1867.	Number of persons apprehended in 1866-67.	Convictions.	Acquittals.	Total number disposed of.	Pending on the 31st March 1868.	Number of persons apprehended in 1867-68.
24 Pergunnahs	...	57	12	69	71	40	11	61	16	...	16	...	...	...	...	...	...
Howrah "	...	8	1	4	4	3	1	4	...	...	...	4	...	...	...	...	...
Midnapore	...	213	48	261	284	209	45	254	9	3	12	463	167	21	188	1	390
Balasore "	...	1,355	356	1,711	1,744	1,287	308	1,595	65	43	113	1,708	470	67	473	...	517
Cuttack "	...	1	161	170	171	144	7	151	14	2	16	167	165	11	161	7	500
Pooree "	...	89	8	97	97	86	8	94	2	...	2	96	97	5	96	2	190
Chittagong	...	63	17	79	88	59	11	70	1	2	3	231	48	3	60	...	122
Noakhally "	...	38	2	40	40	32	1	33	0	1	7	40	29	4	29	...	69
Backergunge	...	180	1	181	181	171	1	172	8	...	8	180	36	3	35	1	45
Jessore "	...	80	4	84	87	77	2	79	3	2	5	84	164	15	163	2	185
Total	71	2,338	448	2,696	2,767	2,108	395	2,503	124	63	182	2,685	1,326	1,167	1,823	14	1,235

BOARD OF REVENUE, L. P.,
 FORT WILLIAM,
 The 12th October 1868.

J. MONRO,
 Officiating Junior Secretary.

No. 10.

STATEMENT of Cases prosecuted to conviction in the Saliferous Districts of Bengal and Orissa, during the years 1866-67 and 1867-68.

DISTRICTS.	DESCRIPTION OF CASES.	1866-67 AND APRIL 1868.					
		FINAL JUDGMENT PASSED BY THE MAGISTRATE AUTHORITY.			PROCEEDINGS REFERRED TO CIVIL COURT.		
		Number of cases.	Number of persons convicted.	Amount or value of fine and forfeitures.	Number of cases.	Number of persons.	Amount or value of fine & forfeitures.
24 PERGANA, N.W.D.	Illicit manufacture, &c.	22	25	Rs. As. P. 203 10 8	.....	.....	0 0 0
	Connivance at, or the encouragement of, ditto ....	.....	.....	0 0 0	.....	.....	0 0 0
	Illicit possession, import, sales, purchase or transportation	18	21	51 11 0	.....	.....	0 0 0
	Falsifying or illicitly retaining Rowannahs, or failure to endorse those documents ....	.....	.....	0 0 0	.....	.....	0 0 0
	Neglect or disobedience of Amiah ....	.....	.....	0 0 0	.....	.....	0 0 0
	Miscellaneous	12	14	19 0 0	.....	.....	0 0 0
	Total	52	60	313 6 0	.....	.....	0 0 0
HAWAL, N.W.D.	Illicit manufacture, &c.	1	1	0 0 0	.....	.....	0 0 0
	Connivance at, or the encouragement of, ditto ....	.....	.....	0 0 0	.....	.....	0 0 0
	Illicit possession, import, sales, purchase or transportation	2	2	105 11 0	.....	.....	0 0 0
	Falsifying or illicitly retaining Rowannahs, or failure to endorse those documents	1	1	4 4 0	.....	.....	0 0 0
	Neglect or disobedience of Amiah ....	.....	.....	0 0 0	.....	.....	0 0 0
	Miscellaneous ....	.....	.....	0 0 0	.....	.....	0 0 0
	Total	4	4	109 15 0	.....	.....	0 0 0
MANYA, N.W.D.	Illicit manufacture, &c.	173	373	1,123 4 10	.....	.....	0 0 0
	Connivance at, or the encouragement of, ditto ....	.....	.....	0 0 0	.....	.....	0 0 0
	Illicit possession, import, sales, purchase or transportation	35	37	51 3 10	.....	.....	0 0 0
	Falsifying or illicitly retaining Rowannahs, or failure to endorse those documents	31	28	94 0 0	.....	.....	0 0 0
	Neglect or disobedience of Amiah ....	.....	.....	0 0 0	.....	.....	0 0 0
	Miscellaneous	3	3	0 0 0	.....	.....	0 0 0
	Total	242	431	1,567 8 8	.....	.....	0 0 0
BALASORE, N.W.D.	Illicit manufacture, &c.	1,487	1,573	1,733 12 9	.....	.....	0 0 0
	Connivance at, or the encouragement of, ditto ....	.....	.....	0 0 0	.....	.....	0 0 0
	Illicit possession, import, sales, purchase or transportation	91	117	429 4 9	.....	.....	0 0 0
	Falsifying or illicitly retaining Rowannahs, or failure to endorse those documents	13	13	9 3 3	.....	.....	0 0 0
	Neglect or disobedience of Amiah ....	.....	.....	0 0 0	.....	.....	0 0 0
	Miscellaneous	4	4	0 0 0	.....	.....	0 0 0
	Total	1,595	1,737	2,172 4 9	.....	.....	0 0 0
CUTTACK, N.W.D.	Illicit manufacture, &c.	119	139	763 12 0	.....	.....	0 0 0
	Connivance at, or the encouragement of, ditto ....	.....	.....	0 0 0	.....	.....	0 0 0
	Illicit possession, import, sales, purchase or transportation	32	42	683 8 6	.....	.....	0 0 0
	Falsifying or illicitly retaining Rowannahs, or failure to endorse those documents ....	.....	.....	0 0 0	.....	.....	0 0 0
	Neglect or disobedience of Amiah ....	.....	.....	0 0 0	.....	.....	0 0 0
	Miscellaneous ....	.....	.....	0 0 0	.....	.....	0 0 0
	Total	151	201	1,467 4 6	.....	.....	0 0 0
POORIE, N.W.D.	Illicit manufacture, &c.	43	203	201 12 0	.....	.....	0 0 0
	Connivance at, or the encouragement of, ditto ....	.....	.....	0 0 0	.....	.....	0 0 0
	Illicit possession, import, sales, purchase or transportation	29	64	80 8 6	.....	.....	0 0 0
	Falsifying or illicitly retaining Rowannahs, or failure to endorse those documents	2	.....	0 0 0	.....	.....	0 0 0
	Neglect or disobedience of Amiah ....	.....	.....	0 0 0	.....	.....	0 0 0
	Miscellaneous ....	.....	.....	0 0 0	.....	.....	0 0 0
	Total	94	273	381 1 6	.....	.....	0 0 0

DISTRICT.	DESCRIPTION OF CASES.	1886-87 AND APRIL 1888.					
		FINAL JUDGMENT PASSED BY THE MAGISTRATE AUTHORITY.			PROCEEDINGS REFERRED TO CIVIL COURT.		
		Number of cases.	Number of persons convicted.	Amount or value of fine and forfeitures.	Number of cases.	Number of persons.	Amount or value of fine & forfeitures.
				Rs. As. P.	Rs.	Rs.	Rs. As. P.
CHITTOOR.	Illicit manufacture, &c.	61	223	1,569 11 10	.....	.....	0 0 0
	Connivance at, or the encouragement of, ditto	5	15	0 0 0	.....	.....	0 0 0
	Illicit possession, import, sales, purchase or transportation	1	1	32 1 9	.....	.....	0 0 0
	Falsifying or illicitly retaining Rowannahs, or failure to endorse those documents	7	8	5 15 3	.....	.....	0 0 0
	Neglect or disobedience of Amlah ....	.....	.....	0 0 0	.....	.....	0 0 0
	Miscellaneous ....	.....	.....	27 13 5	.....	.....	0 0 0
	Total	74	247	1,635 9 10	.....	.....	0 0 0
NORTHAVON.	Illicit manufacture, &c.	10	17	36 8 0	.....	.....	0 0 0
	Connivance at, or the encouragement of, ditto	6	6	0 0 0	.....	.....	0 0 0
	Illicit possession, import, sales, purchase or transportation	17	50	27 13 9	.....	.....	0 0 0
	Falsifying or illicitly retaining Rowannahs, or failure to endorse those documents ....	.....	.....	267 7 10	.....	.....	0 0 0
	Neglect or disobedience of Amlah ....	.....	.....	0 0 0	.....	.....	0 0 0
	Miscellaneous ....	.....	.....	0 0 0	.....	.....	0 0 0
	Total	33	79	331 12 10	.....	.....	0 0 0
DACCIN- GANGE.	Illicit manufacture, &c.	3	5	15 0 0	.....	.....	0 0 0
	Connivance at, or the encouragement of, ditto	51	62	0 0 0	.....	.....	0 0 0
	Illicit possession, import, sales, purchase or transportation	117	117	324 0 0	.....	.....	0 0 0
	Falsifying or illicitly retaining Rowannahs, or failure to endorse those documents	1	1	837 7 0	.....	.....	0 0 0
	Neglect or disobedience of Amlah ....	.....	.....	0 0 0	.....	.....	0 0 0
	Miscellaneous ....	.....	.....	0 0 0	.....	.....	0 0 0
	Total	172	173	1,106 7 6	.....	.....	0 0 0
JESORE.	Illicit manufacture, &c. ....	.....	.....	0 0 0	.....	.....	0 0 0
	Connivance at, or the encouragement of, ditto	80	83	0 0 0	.....	.....	0 0 0
	Illicit possession, import, sales, purchase or transportation ....	.....	.....	2,943 11 0	.....	.....	0 0 0
	Falsifying or illicitly retaining Rowannahs, or failure to endorse those documents ....	.....	.....	0 0 0	.....	.....	0 0 0
	Neglect or disobedience of Amlah ....	.....	.....	0 0 0	.....	.....	0 0 0
	Miscellaneous ....	.....	.....	0 0 0	.....	.....	0 0 0
	Total	80	83	2,943 11 0	.....	.....	0 0 0
	Grand Total	2,407	3,298	12,139 4 7	.....	.....	0 0 0

DISTRICTS.	DESCRIPTION OF CASES.	1987-88.					
		Number of Cases.	Number of persons brought to trial.	Number of persons convicted.	Number of persons acquitted.	Amount of Fines and Forfeitures realised.	Amount disbursed to Informers and Apprehenders.
SILIGESSE.	Illicit manufacture, Section V. ...	33	52	33	19	Rs. As. P.	Rs. As. P.
	Willful neglect to report the same, Section VIII. ...	...	...	...	...	95 15 0	0 0 0
	Illicit possession or transport of Salt, Sections XVI to XIX. ...	8	9	7	2	0 0 0	0 0 0
	Neglect to certify sale or loss of Salt on Rowannahs, Sections XX and XXI. ...	11	14	12	2	7 10 0	0 0 0
	Neglect to give up Rowannah, Section XXII of the Act and XXXV of the Rules. ...	...	...	...	...	172 0 6	0 0 0
	Veracious seizure and arrest by Police, Section XXXIII. ...	37	64	54	10	195 0 0	0 0 0
	Breach of Rules 36 and 37. ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rule 39. ...	6	6	6	...	0 0 0	0 0 0
	Breach of Rule 40. ...	19	29	23	5	18 1 0	0 0 0
	Confiscated Salt sold. ...	...	...	...	...	99 0 0	0 0 0
	Confiscated Salt sold. ...	...	...	...	...	15 6 1	0 0 0
	Total ...	114	174	136	34	602 3 7	0 0 0
H. T. T.	Illicit manufacture, Section V. ...	13	16	15	1	Rs. As. P.	Rs. As. P.
	Willful neglect to report the same, Section VIII. ...	...	...	...	...	127 0 7 1/2	80 10 0
	Illicit possession or transport of Salt, Sections XVI to XIX. ...	8	8	7	1	0 0 0	0 0 0
	Neglect to certify sale or loss of Salt on Rowannahs, Sections XX and XXI. ...	...	...	...	...	214 4 1 1/2	90 15 11
	Neglect to give up Rowannah, Section XXII of the Act and XXXV of the Rules. ...	...	...	...	...	0 0 0	0 0 0
	Veracious seizure and arrest by Police, Section XXXIII. ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rules 36 and 37. ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rule 39. ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rule 40. ...	...	...	...	...	0 0 0	0 0 0
	Total ...	21	24	23	2	341 13 0	151 0 11
MIDNAPORE.	Illicit manufacture, Section V. ...	70	190	151	57	Rs. As. P.	Rs. As. P.
	Willful neglect to report the same, Section VIII. ...	...	...	...	...	590 2 11 1/2	127 4 6
	Illicit possession or transport of Salt, Sections XVI to XIX. ...	52	83	80	3	0 0 0	0 0 0
	Neglect to certify sale or loss of Salt on Rowannahs, Sections XX and XXI. ...	0	0	5	4	446 3 37	19 7 0
	Neglect to give up Rowannah, Section XXII of the Act and XXXV of the Rules. ...	...	...	...	...	23 2 6	2 0 0
	Veracious seizure and arrest by Police, Section XXXIII. ...	56	103	101	2	281 8 0	96 4 0
	Breach of Rules 36 and 37. ...	1	2	2	...	0 0 0	0 0 0
	Breach of Rule 39. ...	...	...	...	...	0 0 0	25 0 0
	Breach of Rule 40. ...	...	...	...	...	0 0 0	0 0 0
	Total ...	188	390	311	16	1,271 0 9 1/2	280 15 6
BARASOKE.	Illicit manufacture, Section V. ...	396	121	507	56	Rs. As. P.	Rs. As. P.
	Willful neglect to report the same, Section VIII. ...	1	1	1	...	1,022 8 1	63 14 4
	Illicit possession or transport of Salt, Sections XVI to XIX. ...	52	72	50	13	161 2 2 1/2	307 11 8
	Neglect to certify sale or loss of Salt on Rowannahs, Sections XX and XXI. ...	20	20	11	9	136 4 0	96 2 6
	Neglect to give up Rowannah, Section XXII of the Act and XXXV of the Rules. ...	...	...	...	...	11 0 0	5 10 0
	Veracious seizure and arrest by Police, Section XXXIII. ...	1	1	1	...	0 0 0	0 0 0
	Breach of Rules 36 and 37. ...	...	...	...	...	5 0 0	0 0 0
	Breach of Rule 39. ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rule 40. ...	...	...	...	...	0 0 0	0 0 0
	Total ...	470	517	430	78	1,635 14 3	1,061 9 6
CHITORE.	Illicit manufacture, Section V. ...	110	125	111	9	Rs. As. P.	Rs. As. P.
	Willful neglect to report the same, Section VIII. ...	...	...	...	...	242 13 6	0 0 0
	Illicit possession or transport of Salt, Sections XVI to XIX. ...	19	64	59	5	0 0 0	0 0 0
	Neglect to certify sale or loss of Salt on Rowannahs, Sections XX and XXI. ...	9	9	9	...	127 3 0	0 0 0
	Neglect to give up Rowannah, Section XXII of the Act and XXXV of the Rules. ...	...	...	...	...	13 8 0	0 0 0
	Veracious seizure and arrest by Police, Section XXXIII. ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rules 36 and 37. ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rule 39. ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rule 40. ...	...	...	...	...	0 0 0	0 0 0
	Total ...	168	200	179	12	383 8 6	0 0 0

DISTRICT.	DESCRIPTION OF CASES.	1867-68.					
		Number of Cases.	Number of persons brought to trial.	Number of persons convicted.	Number of persons acquitted.	Amount of Fines and Forfeitures realized.	Amount dispensed to Informers and Apprehenders.
FOOTWE.						Rs. As. P.	Rs. As. P.
	Illicit manufacture, Section V. ...	58	124	122	2	31 0 0	0 0 0
	Willful neglect to report the same, Section VIII. ...	...	...	...	...	0 0 0	0 0 0
	Illicit possession or transport of Salt, Sections XVI to XIX. ...	21	44	37	7	216 1 3	10 0 0
	Neglect to certify sale or loss of Salt on Rowannahs, Sections XX and XXI. ...	17	19	16	3	807 12 0	57 8 0
	Neglect to give up Rowannah, Section XXII of the Act and XXXV of the Rules ...	...	...	...	...	0 0 0	0 0 0
	Vexatious seizure and arrest by Police, Section XXXIII. ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rules 36 and 37 ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rule 39 ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rule 40 ...	...	...	...	...	0 0 0	0 0 0
	Total ...	90	187	175	12	554 13 3	67 8 0
CHITTAGONG.							
	Illicit manufacture, Section V. ...	42	113	90	14	1,418 0 6	806 3 6
	Willful neglect to report the same, Section VIII. ...	...	...	...	...	0 0 0	0 0 0
	Illicit possession or transport of Salt, Sections XVI to XIX. ...	4	6	4	1	7 3 0	2 11 0
	Neglect to certify sale or loss of Salt on Rowannahs, Sections XX and XXI. ...	2	2	2	...	12 8 0	7 1 0
	Neglect to give up Rowannah, Section XXII of the Act and XXXV of the Rules ...	2	2	2	...	55 0 0	17 8 0
	Vexatious seizure and arrest by Police, Section XXXIII. ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rules 36 and 37 ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rule 39 ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rule 40 ...	...	...	...	...	0 0 0	0 0 0
	Total ...	50	122	107	15	1,474 3 6	833 11 6
NOAHALLY.							
	Illicit manufacture, Section V. ...	6	21	20	1	369 0 0	...
	Willful neglect to report the same, Section VIII. ...	...	...	...	...	0 0 0	...
	Illicit possession or transport of Salt, Sections XVI to XIX. ...	13	20	20	6	8 0 0	...
	Neglect to certify sale or loss of Salt on Rowannahs, Sections XX and XXI. ...	10	38	28	8	57 9 0	115 15 2
	Neglect to give up Rowannah, Section XXII of the Act and XXXV of the Rules ...	...	...	...	...	0 0 0	...
	Vexatious seizure and arrest by Police, Section XXXIII. ...	...	...	...	...	0 0 0	...
	Breach of Rules 36 and 37 ...	...	...	...	...	0 0 0	...
	Breach of Rule 39 ...	...	...	...	...	0 0 0	...
	Breach of Rule 40 ...	...	...	...	...	0 0 0	...
	Total ...	29	88	68	14	458 9 0	115 15 2
BAGERIDGE.							
	Illicit manufacture, Section V. ...	...	...	...	...	0 0 0	0 0 0
	Willful neglect to report the same, Section VIII. ...	...	...	...	...	0 0 0	0 0 0
	Illicit possession or transport of Salt, Sections XVI to XIX. ...	7	17	6	11	55 15 6	0 0 0
	Neglect to certify sale or loss of Salt on Rowannahs, Sections XX and XXI. ...	24	26	26	...	217 3 0	104 9 10
	Neglect to give up Rowannah, Section XXII of the Act and XXXV of the Rules ...	4	4	...	...	2 0 0	2 0 0
	Vexatious seizure and arrest by Police, Section XXXIII. ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rules 36 and 37 ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rule 39 ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rule 40 ...	...	...	...	...	0 0 0	0 0 0
	Total ...	35	47	32	13	275 2 6	104 9 10
JESORE.							
	Illicit manufacture, Section V. ...	...	...	...	...	0 0 0	0 0 0
	Willful neglect to report the same, Section VIII. ...	...	...	...	...	0 0 0	0 0 0
	Illicit possession or transport of Salt, Sections XVI to XIX. ...	75	95	66	29	88 8 9	0 0 0
	Neglect to certify sale or loss of Salt on Rowannahs, Sections XX and XXI. ...	80	86	81	5	331 9 6	0 0 0
	Neglect to give up Rowannah, Section XXII of the Act and XXXV of the Rules ...	1	1	...	1	0 0 0	0 0 0
	Vexatious seizure and arrest by Police, Section XXXIII. ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rules 36 and 37 ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rule 39 ...	...	...	...	...	0 0 0	0 0 0
	Breach of Rule 40 ...	...	...	...	...	0 0 0	0 0 0
	Total ...	192	192	147	35	492 2 3	0 0 0
Grand Total ...		1,333	1,031	1,019	265	7,484 8 44	2,094 15 5

BOARD OF REVENUE, L. P.,
FORT WILLIAM,
The 12th October 1868.

J. MONRO,
Officiating Junior Secretary.

(RESOLUTION.)

SALT.

Fort William, the 19th March 1869.

READ a letter, from the Officiating Junior Secretary to the Board of Revenue, No. 4434C., dated the 12th October 1868, submitting the Board's Annual Report on the administration of the Salt Department for the year 1867-68.

Board's Report, paragraphs 3 to 6.

1. The outturn of the year is as follows:—

	Mds.
Stocks at the beginning of the year	36,19,866
Imported during the year	63,85,579
Manufactured under excise licenses and bonded during the year	79,220
Total available in the year	1,00,84,665
Sold for consumption during the year	80,55,049
Stocks at the end of the year	20,29,616

The stocks though much reduced are still more than equal to a Quarter's consumption. The reduction of stocks of Government Salt, led as might be expected to a considerable increase on the Imports of Foreign Salt, which exceeded those of the previous twelve months by maunds

8,82,591

2. The sales for consumption in the salt tracts exhibit a net increase of

Board's Report, paragraphs 7 and 30. 9,776 maunds. The actual increase was confined to the Presidency and Burdwan Divisions, and amounted to 92,009 maunds. In the District of the 24-Pergunnahs alone, the increase was 59,954 maunds, which is very satisfactory.

3. The decrease in the sales for consumption occurred in the Cuttack, Board's Report, paragraphs 7, 36, 38, Chittagong, and Dacca Divisions. In Cuttack 47, 82, and 85. the total decrease was 18,008 maunds, and in Pooree 11,186 maunds; and the decrease was attributed to the lowness of the rivers during the year, and to the consumption of Ganjam Salt gaining ground in the Tributary Mchals. This subject is now receiving the attention of the Lieutenant-Governor specially. In Chittagong the decrease was 12,826 maunds, but was said to be merely nominal, the statistics for 1866-67 having been drawn up on an erroneous principle; the decrease in Noakhally, amounting to 8,201 maunds, was attributed to illicit manufacture at Hattcah and Sundcep, which it has been found almost impossible to suppress. In the Dacca Division the decrease was in Backergunge, amounting to 8,689 maunds, and was attributed to the general falling off in the consumption of salt among the peasantry, for which, however, no clear reason has been assigned.

4. The increase of seizures is satisfactory as a proof of the increased Board's Report, paragraph 8. vigilance of the Police. The very small percentage of the seized salt, which was eventually confiscated, would *prima facie* have led to the impression that seizures were made unnecessarily and without proper discrimination. The Board, however, in this paragraph and in paragraph 27, have satisfactorily explained that this was not the case.

Board's Report, paragraph 9.

5. The proportion of convictions shows a slight decrease, being 88·009 against 92·8 of the preceding year.

6. These Statements show a marked decrease, in the aggregate of the Board's Report, paragraphs 8 and 9, number of cases instituted (Statement 9) during Statements 9 and 10. the period under review, as compared with the previous twelve months, and also in the number of cases prosecuted to

conviction (Statement 10.) In paragraphs 9 and 10 of their Report, the Board appear to treat this decrease as general, and dispose of it by a general remark. But the Lieutenant-Governor observes from the Tables that the increase in some Districts is as marked as the decrease in others. The following figures are taken from the Board's Statements 9 and 10 :—

Compiled from Board's Statement No. IX.

1	2	3	4	5	6	7	8
District.	Total number of cases for trial in 1866-67 and April 1866.	Total convictions in 1866-67 and April 1866.	Total number of cases instituted in 1867-68.	Total convictions in 1867-68.	Excess or deficiency of column 4 as compared with column 2.	Excess or deficiency of column 5 as compared with column 3.	REMARKS.
Howrah ...	4	4	21	20	+ 17	+ 16	
Jessore ...	87	79	164	147	+ 77	+ 68	
24-Pergunnahs ...	71	51	111	82	+ 40	+ 31	
Poorce ...	97	94	97	91	Nil	- 8	
Cuttack ...	171	151	165	150	- 6	- 1	
Noakhally ...	40	33	29	25	- 11	- 8	
Midnapore ...	284	254	186	167	- 98	- 87	
Chittagong ...	88	70	48	47	- 40	- 23	
Balasore ...	1,744	1,595	470	406	- 1,274	- 1,189	
Backergunge ...	181	172	35	32	- 146	- 140	
Total ...	2,767	2,503	1,926	1,167	.....	.....

Compiled from Board's Statement No. X.

1	2	3	4	5	6	7	8
District.	TWELVE MONTHS PRECEDING 1867-68.		IN 1867-68.		PERCENTAGE OF EXCESS OR DEFICIENCY IN		REMARKS.
	Number of cases.	Number of persons convicted.	Number of cases.	Number of persons convicted.	Column 4 of this Statement compared with column 2.	Column 5 of this Statement compared with column 3.	
Howrah ...	4	4	21	22	+ 17	+ 18	
24-Pergunnahs ...	52	60	114	136	+ 62	+ 76	
Jessore ...	80	83	162	147	+ 82	+ 64	
Cuttack ...	151	201	163	179	+ 17	- 22	
Poorce ...	94	278	96	175	+ 2	- 98	
Noakhally ...	33	79	29	68	- 4	- 11	
Midnapore ...	242	431	188	344	- 54	- 87	
Chittagong ...	74	247	50	107	- 24	- 140	
Balasore ...	1,595	1,787	470	439	- 1,125	- 1,298	
Backergunge ...	172	173	35	32	- 137	- 141	
Total ...	2,497	3,288	1,333	1,640	.....	.....

8. There is, however, some difficulty in forming conclusions from the figures given in the Board's Comparative Tables. For instance, from the heading of Statement 9, it would seem that the object of the Statement was to institute an exact comparison between the year 1867-68 and the preceding twelve months in certain particulars. But from the heading of column 6 (total number of cases for trial in 1866-67 and April 1866) it would appear that the details for those twelve months (columns 6 to 15) include all cases which were for trial during the twelve months, (including therefore such cases as were pending on the first day of the period,) whereas, from the heading of column 16 (number of cases instituted in 1867-68,) it appears that the details given for that year (columns 16 to 21) embrace only the cases *instituted* in the course of the year, therefore excluding the cases which were pending on the first day of the period. If the headings of columns 6 and 16 are both correct, it is evident that the figures given for the two periods are not fairly comparable.

9. Further, it is difficult to reconcile some of the figures as shown in Statement 9 with those in Statement 10, which apparently should be in relation to them, as shown below:—

1	2	3	4	5	6	7	8
District.	FIGURES TAKEN FROM STATEMENT 9.		FIGURES TAKEN FROM STATEMENT 10.		Excess or deficiency in column 4 of this Statement com- pared with column 2.	Excess or deficiency in column 5 of this Statement com- pared with column 3.	REMARKS.
	Number of cases in- stituted in 1867-68.	Number of convictions.	Number of cases pro- secuted to conviction in the saliferous Dis- tricts in 1867-68.*	Number of persons convicted.			
24-Pergunnahs	111	82	114	136	+ 3	+ 54	
Howrah	21	20	21	22	Nil	+ 2	
Midnapore	186	167	188	344	+ 2	+ 177	
Balasore	470	406	470	439	Nil	+ 33	
Cuttack	165	150	168	179	+ 3	+ 20	
Pooree	97	91	96	175	- 1	+ 84	
Chittagong	48	47	50	107	+ 2	+ 60	
Noakhally	29	25	29	68	Nil	+ 43	
Backergunge	35	32	35	32	Nil	Nil	
Jessore	164	147	162	147	- 2	Nil	
Total	1,326	1,167	1,333	1,649	.....	.....

* As explained in line 1, paragraph 10 of the body of the report.

10. Even allowing that the cases, which were pending at the end of the previous years, are taken into account in such of the above columns as are taken

from Statement 10, and not in those which are taken from Statement 9, it is scarcely credible that, as shown against several Districts, the number of cases, prosecuted to conviction during the year, should have exceeded the number actually instituted during that period. Again, the number of persons shown in Statement 10 as prosecuted to conviction cannot be reconciled with the number shown in Statement 9. Nor do the Reports or the Statements bear, on the face of them, any explanations by which the discrepancies can be reconciled. The correct preparation of these Statements, in future, calls for special attention from the Board.

11. During the year the Sulkca Depots were cleared of all ment salt which was in store, with the exception of 2,289 maunds, and the Ghoosery Golahs were completely emptied.

Board's Report, paragraphs 11 and 12.

12. The bonding operations of the year show a steady increase, the increased quantity of Pungah Salt received into the golahs being 8,01,340 maunds, and of Kurkutch Salt 1,06,678 maunds.

Board's Report, paragraph 13.

13. In line 3 of paragraph 14 the 1st of April "1868" is obviously a clerical error for 1st of April 1867. The private golahs on the Howrah side of the river were empty at the end of the year under review. In the warehouses on the Calcutta side maunds 35,660 only remained. The Lieutenant-Governor is glad to find that the concentration of bonded salt, at the Sulkca Golahs, has thus been so nearly effected.

Board's Report, paragraphs 13, 14, and 17.

14. The result of the change introduced in the system of delivering bonded salt from the golahs, should be specially reported for the information of Government after it has had a fair trial.

Board's Report, paragraph 15.

15. The increase in the amount of golah rent realized was Rupees 10,716-14-6, and is very satisfactory, as is also the saving in golah establishments.

Board's Report, paragraph 16.

Board's Report, paragraph 19.

Board's Report, paragraph 20.

16. The abandonment of the Ghoosery Golahs has been the subject of special correspondence.

Board's Report, paragraphs 22 and 23.

17. The subject of leasing a portion of the Sulkea Golahs to the East Indian Railway Company is under consideration.

18. The Lieutenant-Governor notices, with satisfaction, the creditable activity of the Jessore Police under Mr. Shuttleworth.

Board's Report, paragraph 29.

19. Since the close of the year the Government has approved of the abandonment of the attempt to realize the outstanding balances which were due from the Molunghees of the 24-Pergunnahs, as being hopeless.

Board's Report, paragraphs 34 and 35.

20. If the returns, received in the current year continue to show a diminished rate of consumption in Backergunge, the Lieutenant-Governor requests that the Board will cause special enquiry to be made into the matter.

Board's Report, paragraph 36.

21. The Lieutenant-Governor observes that the people of Chittagong are manifesting a very decided preference for the Liverpool Pungah over country Kurkutch, notwithstanding the higher price of the former.

Board's Report, paragraph 39.

22. It would appear from Mr. Thompson's remarks, cited in this paragraph, that, through a misunderstanding of existing orders, the monopoly of bonding has been enjoyed exclusively by two parties. The exact particulars cannot be gathered from this passage in the Board's Report; but the Lieutenant-Governor hopes that the Board have taken the most effective measures to prevent any such abuse, and desires to have a special Report on the subject.

Board's Report, paragraph 41.

23. The result of the enquiry being made by the Collector of Customs at Chittagong, into the complaint of importers that the cargoes of salt brought to that port turn out considerably short of the manifest should also be reported for the information of Government.

Board's Report, paragraph 42.

24. The Lieutenant-Governor will await the promised report for strengthening the Police Force in Chittagong, with a view to prevent illicit traffic between Chittagong and Arracan, and the report on the Special Preventive Force organized for the islands of Hatteah and Sundeeep.

Board's Report, paragraphs 45 to 48.

25. The Lieutenant-Governor requests that the correspondence with the Collector of Howrah, referred to in paragraph 51, may be submitted for his perusal.

Board's Report, paragraph 51.

26. From these paragraphs it would appear that the Commissioner of the Division was better satisfied with the working of the Midnapore Police as regards Salt than was the Inspector-General of Police.

Board's Report, paragraphs 53 to 56.

27. The orders issued by the Board for the apportionment of rewards, in salt cases, by the Commissioners, are approved. The reward, ordinarily, will not exceed the value of the fines and proceeds of seizures in any one case.

Board's Report, paragraphs 66 and 67.

28. The Lieutenant-Governor learns with satisfaction that the Board consider that the Returns from Orissa may now be considered as fairly accurate. He hopes that the Board will give their close attention to the collection of precise and trustworthy information from all Districts on the points on which it is proposed to give information. The Board will not fail to observe that in more than one instance in their present report the returns of the previous year are said to have been incorrectly rendered.

Board's Report, paragraph 78.

29. As above stated, the proposed measures for excluding the undertaxed Ganjam Salt from Orissa are now under the consideration of Government.

Board's Report, paragraph 83.

Board's Report, paragraph 86.

30. The Government has lately sanctioned the sale of 1,00,000 maunds of Poorce Pungah for export.

31. The Lieutenant-Governor has noticed, with satisfaction, the favorable testimony borne by the Inspector-General of Police to the zeal and energy displayed by the District Superintendents of Police named on the margin, and the notice taken by the Collector of Customs, Calcutta, of the exertions of Mr. W. W. Kiernander, Superintendent of Sulkea Golahs.

Board's Report, paragraph 89.

Mr. E. J. Shuttleworth.

" E. Owen.

Captain W. E. Chambers.

32. The Lieutenant-Governor also observes, with pleasure, the Board's acknowledgment of the manner in which Mr. Crawford has discharged the salt duties of his office.

83. The Lieutenant-Governor, desires to thank the Board for their administration of the Salt Department during the year.

84. The Board's attention is requested to the great delay which has occurred in the submission of their Report; although bearing date the 12th October, it was not received in this Office till the 19th of January.

Ordered, that a copy of this Resolution be forwarded to the Board of Revenue for information.

By Order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Govt. of Bengal.

No. 1143.

Copy forwarded to the Officiating Junior Secretary to the Board of Revenue, in reply to his letter No. 4434C., dated the 12th October 1868.

FORT WILLIAM,

The 19th March 1869. }

H. L. DAMPIER,

Secretary to the Govt. of Bengal.

REPORT

ON THE



RESULT OF THE ADMINISTRATION

OF THE

SALT DEPARTMENT

DURING THE YEAR 1868-69.



Calcutta:

PRINTED BY WILLIAM JONES, AT THE ALIPORE JAIL PRESS.

1869.

FROM

R. L. MANGLES, ESQUIRE.

*Officiating Junior Secretary to the**Board of Revenue, L. P.,*

To

THE OFFG. SECRETARY TO THE GOVT. OF BENGAL,

REVENUE DEPARTMENT.

Fort William, the 7th December 1869.

SIR,

SIR,

I AM directed by the Board of Revenue to submit the following Report on the results of their Administration of the Salt Department, during the year 1868-69, together with the usual Statistical Statements. Some of the figures now given for 1867-68 under the several heads, will be found not to agree with those entered in the Report for that year, which were, subsequently on being tested with returns other than those from which the figures were taken, found to be incorrect. I am also to explain that a few of the items given in my demi-official letter of the 9th March last, explaining the discrepancies in the figures given in that report, which were pointed out demi-officially to the Board, have since, on further reference to local officers, been altered.

2. The following table shows the general results of the year under review, as compared with those of the previous year:—

	1867-68.	1868-69.
Total of all Stocks at the commencement of the year ...	33,40,473	22,58,770
Total quantity imported and manufactured during the year	69,80,805	78,29,321
Total maunds ...	1,03,21,278	1,00,88,091
Quantity on which duty was paid during the year ...	79,00,543	71,87,057
Quantity written off during the year on account of wastage	24,20,735 1,61,965	29,01,034 1,02,870
Balance at close of the year ...	22,58,770	27,98,164

3. The details of the above figures are given in the following comparative tables:—

Detail of Stocks at the commencement of the year.

		1867-68.		1868-69.	
		Maunds.		Maunds.	
GOVERNMENT SALT	Sulkeah...	11,33,875		6,253	
	Ghoosery ...	5,832		.....
	Chittagong ...	2,791		.....
	Hidgelee ...	6,40,464		2,22,069	
	Tumlook ...	36		.....
	Noacolly (Hateeah) ...	2,629		1,964	
	Poorree ...	7,70,221	25,55,838	5,17,511	7,47,797
SEA-IMPORTED PRIVATE SALT IN BOND	Calcutta and Sulkeah ...	5,27,192		11,69,806	
	Chittagong ...	1,80,970		1,92,654	
	Balalore ...	19,109		2,955	
			7,27,271		13,55,415
EXCISE-MANUFACTURED IN BOND	24-Pergunnahs ...	4,034		851	
	Balalore ...	1,738		16,123	
	Cuttack ...	.....	5,772	23,779	40,753
DITTO IN AURUNGS	Balalore ...	24,421		83,344	
	Cuttack ...	27,171	51,592	31,461	1,14,805
Total			33,40,473		22,58,770

Detail of Quantities Imported and manufactured during the year.

		1867-68.		1868-69.	
		Maunds.		Maunds.	
IMPORTED	Calcutta ...	68,20,625		74,34,734	
	Balalore ...	.....		1,712	
	Chittagong ...	2,11,890	68,32,424	2,97,504	77,33,930
MANUFACTURED	24-Pergunnahs ...	.....		3,698	
	Balalore ...	1,01,027		59,573	
	Cuttack ...	47,354	1,49,361	32,110	66,371
Total			69,80,806		78,29,321

Detail of Quantities on which duty was paid during the year.

		1867-68.		1868-69.	
		Maunds.		Maunds.	
GOVERNMENT SALT	Sulkeah ...	10,60,081		.....
	Ghoosery ...	292		.....
	Chittagong ...	2,791		.....
	Hidgelee ...	3,74,933		65,318	Includes 278 lbs. issued as Kharkee Salt.
	Tumlook ...	36		.....
	Noacolly (Hateeah) ...	563		624	Vide para. 23.
	Poorree... ..	2,22,237	16,00,853	1,84,209	2,50,021
SEA-IMPORTED SALT FROM SHIPBOARD	Calcutta ...	47,97,319		67,40,019	
	Chittagong ...	58	47,97,377	5,850	67,46,869
DITTO FROM BOND	Calcutta and Sulkeah ...	11,69,834		8,65,219	
	Chittagong ...	2,07,599		2,10,428	
	Balalore ...	16,154	13,83,687	3,909	10,83,616
EXCISE SALT FROM BOND	24-Pergunnahs ...	1,900		673	
	Balalore ...	27,719		58,769	
	Cuttack ...	19,097	66,716	66,189	1,07,631
Total			79,00,543		71,87,057

Detail of Stocks remaining at close of the year.

		1867-68.		1868-69.	
		Maunds.		Maunds.	
GOVERNMENT SALT	Sulkeah	6,253		2,389	
	Hidgelee	2,22,000		98,732	
	Noseolly (Hateeah)	1,984		1,440	
	Pooree	5,17,611	7,47,797	3,25,388	
SEA-IMPORTED PRIVATE SALT IN BOND	Calcutta and Sulkeah	11,69,806		19,90,676	4,27,840
	Chittagong	1,82,654		2,63,878	
	Balassore	2,955		798	
			13,55,415		22,45,367
EXCISE MANUFACTURED IN BOND	24 Pergunnahs	851		168	
	Balassore	16,123		55,133	
	Cuttack	23,779	40,753	20,050	85,241
DITTO IN AURUNGS	24 Pergunnahs ... ..	...		8,638	
	Balassore	83,344		30,340	
	Cuttack	31,461	1,14,905	6,689	39,723
Total			22,58,770		27,98,164

4. **SALES.—Government Salt.** The decrease in the sales of Government Salt, as compared with the results of the previous year, is owing to the exhaustion of the stocks at Sulkeah, and at Paricood and Malood in Pooree, as well as to the large sales out of the Hidgelee Stocks which were effected in 1867-68, and of which a considerable portion remained uncleared at the close of that year. The 36 maunds shewn under Narainpore as sold in 1867-68, and which were the remains of the golah, after deliveries were made to wholesale purchasers, were included in the quantity (maunds 861) entered in Statement No. 2 appended to last year's Report under the head of Midnapore; the remainder (maunds 825) of the latter quantity, was a remnant at the Russoolpore Golah, which was sold to local purchasers: the sale has now been included in the wholesales shewn under that head for 1867-68. The 5 maunds shewn under Pooreeghatta was a part of a quantity of maunds 1,055 made up of portions of the stocks at the several ghâts of the Hidgelee Depôt, and which was retailed to the inhabitants of Contai during the intensity of the distress which was caused by the inundation which took place in that sub-division in June 1868. This quantity has also been included under the head of total sales for that year.

5. It will be observed that the decrease in the sales of Government Salt, as shewn in the foregoing tables amounting to maunds 14,10,812, has been met to a certain extent by the increased clearances of Sea-imported and Excise Salts. The total clearances, however, for consumption still shew a falling off of maunds 7,13,486. As already explained in the Board's Salt Preliminary Report No. 2975.C. dated 28th June last, this decrease may be attributed to the depressed condition of the market towards the close of the year, which necessitated the bonding of unusually large quantities of Salt, as well as to the fact that a quantity of maunds 3,33,220 of Government Salt which had been sold in 1867-68, was left uncleared at the close of that year, as compared with maunds 50,995 only, at the close of 1866-67. The total receipts on account of Salt during the two years, were as follows:—

	1867-68.	1868-69.
	Rupees.	Rupees.
Proceeds from Government Salt ...	61,73,931	9,06,405
Duty on Imported Salt ...	2,01,20,633	2,21,95,501
Ditto on Excise Salt ...	1,58,327	3,49,768
Golah Rents ...	39,638	63,767
Howannah Fees and Miscellaneous Receipts	37,463	31,345
Total, Rupees ...	2,65,29,992	2,35,46,786

6. *Excise Salt.*—The sales in the three districts where excise manufacture has been established, amounted to maunds 1,09,489, against maunds 48,716 in 1867-68. It is satisfactory to notice the large increase of maunds 60,773, a result which cannot fail to give sufficient encouragement to present manufacturers, to the ultimate benefit of the people.

7. *Imports.*—The total quantity of Salt imported into Bengal, as shewn in Statement No. 1, amounted in the year under review, to maunds 77,33,950 against maunds 68,32,424 in 1867-68. The increase in the Calcutta importations was of course larger than that of the Chittagong Imports; but the percentage of increase was considerably in favor of the latter port, where it was over 28 per cent. against less than 11 per cent. in Calcutta.

8. *THE SALIFEROUS DISTRICTS OF BENGAL.—Sales for Consumption.* Statement No. 7 shews the total quantity of Salt sold in each of the ten districts within the Salt Law limits, during each quarter of the years 1867-68 and 1868-69. The total sales of all the districts amounted in the year under review, to maunds 12,22,750 against maunds 11,56,439 in the preceding year, being an increase of maunds 66,311. This satisfactory increase is generally attributed by the Inspector General of Police and District Officers to the greater efficiency and vigilance of the Police, in detecting and suppressing illicit manufacture, more especially in the three districts of the Orissa division. The sales will be noticed in detail under the head of each district.

9. *Salt seized, released and confiscated.*—The quantities of Salt seized, released and confiscated during the year, are shewn in Statement No. 8. It should be mentioned, that as some errors have been detected and corrected, the figures for 1867-68 in this statement, as well as in those numbered 9 and 10 are different for several districts, from those supplied by the Inspector General of Police, for the same statements appended to last year's Report. In the compilation of the present statements for both years, the statistics furnished by District Officers, and which the Board believe to be more correct, have been generally adopted. It will be observed that the quantity of Salt seized during the year under report is much less than in the previous year, and that the proportion of the quantity confiscated is not so favorable. The decrease in the quantity seized is, the Board consider, a satisfactory proof that the Law and Salt Rules are now better understood and followed: the large proportion of the quantity released is owing to the fact that several large despatches of Salt which had been very properly seized by the Police, were afterwards released on the ground that no fraud was intended. This was specially the case in the Howrah and Midnapore Districts, in which the largest amount of seizures are shewn: in the former district two despatches of 500 and 300 maunds were released on the above ground; and in the latter, six boat-loads containing 471 maunds 18 seers.

10. *Cases instituted under the Salt Laws.*—The total number of cases instituted during the year for offences against the Salt Laws, in each district,

and their classification under the several Sections of the Act and Rules which were infringed, are given in Statements Nos. 9 and 10. It will be seen that the forms of these statements have been slightly modified, so as to render them more complete.

11. Statement No. 9 shows that 1,281 cases were brought to trial during the year, as compared with 1,321 cases of the previous year, and that convictions were obtained in 1,126 cases, as compared with 1,157 in 1867-68. With the exception of the Howrah, Cuttack and Noacolly districts, there has been a decrease of prosecutions in all other districts. Regarding the increase and decrease of prosecutions in the several districts, the Inspector General of Police has offered the following remarks:—"It is at all times difficult to account satisfactorily for such fluctuations, and a striking illustration of this is to be found in the present report. The districts in which the administration has upon the whole been best, are Balasore and Noacolly; in the former there is a decrease in the number of cases, in the latter a large increase. Again, in the districts of Cuttack and Pooree, where the conditions are so nearly the same, the results are quite different. The detection and cure of a disease may be very creditable, but the prevention of it is undoubtedly still more so. It is not always easy to determine whether either of these processes has been gone through. The disease may exist to a much greater extent than has been realized, and may be working in secret; or on the other hand, credit may have been taken for the prevention of what might never have come into existence."

12. The large comparative decrease of 152 cases in the Balasore District is attributed by the Inspector General of Police to the appointment of the Additional Preventive Police, sanctioned by Government about the latter end of 1867-68. On this point that officer writes as follows:—"Smuggling was carried on to such an extent in this district, and the proximity of the Tributary Mehal Estates afforded such an easy means for disposal of the Salt, that it was deemed necessary to give the district a Special Preventive Police. A force of one Inspector, thirty-two Head Constables and 194 Constables, was accordingly sanctioned by Government. This force was enlisted in January 1868, and as soon as the men were taught their particular duties, they were posted at the different points along the Sea-board, and on the Trunk Road which had been selected by the Local Authorities. The Chain of Posts established, enabled the keeping up of a continuous line of Patrols, each one on the Sea-board communicating with the next. A similar system was carried into effect on the Trunk Road. With proper vigilance, it was therefore impossible for any smuggling to exist, and no 'runs' into the Gurjhat Estates could be made."

13. In regard to the increase both of cases and of sales for consumption, in Cuttack, the Inspector General makes the following remarks:—"The cases of illicit manufacture were nearly all of a petty house-hold character coming from villages out-side the preventive line, which has been formed for the checking of smuggling. This shows that the people living within the line find it is hopeless attempting to do much in that way, so well watched are they by the Police. A large increase to the District Police was sanctioned during the year, for purely Salt Preventive work, consisting of one Inspector, two

Sub-Inspectors, thirty-one Head Constables and 120 Constables, and the District Superintendent reports regarding it as follows:—‘ I find from personal observation in the Salt Lands that the moral effect of so close a line of Posts as we have established, is great, and cannot but have exercised a strong check on smuggling and illicit manufacture.’ The Preventive Force is under the immediate charge of Mr. Assistant Superintendent Innes, and that officer spares himself no trouble in keeping them up to their work. The increase of sales during the year is very marked, being maunds 34,593 in excess of the sales of the previous year; this alone shows that the people are much more prosperous, and the Police more successful in keeping down illicit dealings.”

14. Statement No. 10 shows that 1,956 persons were brought to trial during the year, as compared with 1,924 of the previous year, and that 1,670 person were convicted, as compared with 1,649. The large decrease of 158 cases on account of illicit manufacture is satisfactory. The increase of cases under Sections 20 and 21 of the Law as well as under Sections 39 and 40 of the Rules would seem to show a closer supervision on the part of the Police and District Officers. It will be observed, that notwithstanding the large receipts on account of fines and confiscations, no disbursements in the shape of rewards were made in the 24-Pergunnahs, Midnapore, Cuttack, Pooree, Noacolly and Jessore districts, and that the total sums disbursed in other districts was small. The explanations received in regard to the omissions to pay rewards have not been satisfactory. The attention of all District Officers has been called specially to the subject, and they are now required to call for and peruse the papers of all proceedings instituted for offences against the Salt Laws, and to pass orders in regard to the amount of the rewards to be disbursed from the fund. As regards previous action in this matter, *vide* paragraphs 66, 67 and 68 of the last year’s report.

COMMISSIONERS OF DIVISIONS.

15. **DACCA DIVISION.**—*Backergunge.*—The quantity of Salt locally consumed in Backergunge, which is the only district in this division within the prescribed limits, amounted during the year under review to maunds 2,05,897, against maunds 2,01,215 in the preceding year, being an increase of maunds 4,682. In Statement No. 7 appended to last year’s Report, the total consumption in Backergunge in 1867-68 was entered at maunds 1,96,437; this was owing to an error in reproducing the statistics for the third quarter, the figures have now been altered from maunds 44,975 to maunds 49,753.

16. The following detailed table shews the number of Attraffee Rowannahs issued, the fees realized thereon, and the result of the cases instituted, together with the amount of fines realized, the quantity of Salt confiscated, and the amount of rewards disbursed to informers and apprehenders in 1868-69, as compared with 1867-68 :—

YEARS.	ATTRAFFEE ROWANNAHS.		CASES		Fines realized.	Salt confiscated.	Rewards dis- bursed.
	Number is- sued.	Fees realized.	Instituted.	Convictions ob- tained.			
		Rs. As. P.			Rs. As. P.	Md. S. C.	Rs. As. P.
1867-68 ...	2,747	686 12 0	35	31	275 2 6	16 2 0	104 9 10
1868-69 ...	2,404	616 0 0	24	23	113 9 6	0 22 4	27 7 4

Referring to the very large and marked decrease in the quantity of Salt seized by the Police in this district, as shewn in Statement No. 8, the Inspector General of Police remarks as follows :—" The severe examples made of venders selling Salt without protective documents have made that class very careful, for go where you will in the most obscure and remote markets of the district they are to be found with their *Charchittees*." The decrease in the number of cases instituted for infractions of the Law in this district, is also satisfactory. As regards the absence of any cases of illicit manufacture, the Inspector General states :—" Fresh water exists every where in the district except on the Sea-board, where there is no population to speak of, and illicit manufacture to any extent is not carried on, for under the circumstances it would not be remunerative."

17. CHITTAGONG DIVISION—*Chittagong*.—The whole of the Government Stocks at the Chittagong Depôt having been cleared away in the early part of 1867-68, the several districts of the division have ever since been supplied with Liverpool and Madras Kurkutch Salts only, the importations of which at Chittagong in 1868-69 amounted to maunds 2,71,465 and maunds 26,039 respectively, against maunds 1,72,036 and maunds 39,863 in 1867-68, The Liverpool importations shew an increase of maunds 99,429 and those of Madras Kurkutch a decrease of maunds 3,824, the general results being a net increase of maunds 85,605, as compared with the importations of the previous year.

18. The sales for consumption in Chittagong amounted to maunds 1,75,245 against maunds 1,74,308 in 1867-68 being an increase of maunds 937 ; while the deliveries for other districts amounted to maunds 54,236 against maunds 38,578, being an increase of maunds 15,658. The statistics regarding Wholesale and Attraffee Rowannahs, cases instituted, fines, &c., are given for both years in the following detailed table :—

YEARS.	WHOLESALE ROWANNAHS.		ATTRAFFEE ROWANNAHS.		CASES.		Fines realized.	Salt confiscated.	Rewards disbursed.
	Number issued.	Fees realized.	Number issued.	Fees realized.	Instituted.	Convictions obtained.			
		Rs. A. P.		Rs. A. P.			Rs. A. P.	Md. S. Ch.	Rs. As. P.
1867-68	3,379	3,412 8 0	141	35 4 0	48	47	1,473 4 0	1 26 11	833 11 6
1868-69	3,374	3,378 8 0	107	26 12 0	36	20	752 5 7	8 24 2	162 15 8

It is satisfactory to notice in Statement No. 10, the large decrease of cases instituted during the year under the head of illicit manufacture, the number being seven against forty in the previous year. On this subject the Inspector General remarks :—" it is worthy of notice that from the island of Kootubdea which at the time of the formation of the new Police was the hot-bed of illicit manufacture, there has not been a single case during 1868-69."

19. The quantities of Salt received into Bond during the year under review amounted to maunds 2,91,655 against maunds 2,11,841 in 1867-68. Referring to the remarks made by the late Collector of Customs, Chittagong, Mr. H. Thompson, in his annual report for 1867-68, copy of which was given in para. 41 of the Board's Salt Administration Report for that year, it is to be observed that on

reference since made by the Board, the Commissioner reports that there does not appear to have been any sufficient grounds to warrant the statements put forward by Mr. Thompson. This has already been communicated to Government in para. 5 of my letter No. 3673 C., dated 12th April last. On this subject, Mr. Marshall, the present Collector of Customs, in submitting his annual report for 1868-69 writes as follows:—"There are now a few respectable Native Bonders, several of whom work in partnership, besides European Merchants, not finding a profitable sale when the vessels arrive, bond the Salt until they get a better price for it, and all seem satisfied with the Salt Bonding system, obtaining here at present in conformity in all respects with the Calcutta Rules." The profits realized during the year from the rents levied from Bonders, over expenditure including the building of one new golah, and the repairs of thirteen others, was Rs 1,759.

20. With reference to the remarks made in paragraph 42 of last year's Report on the subject of wastage on board of vessels bringing out Salt from Liverpool, the Collector of Customs reports that the wastage on the entire quantity imported during the year, averaged $5\frac{1}{2}$ per cent only, which is considerably below the authorized rate. Mr. Marshall adds:—"In reference to the suspected collusion between the Bonders and Subordinate Officers of the Warehouse, mentioned in the previous annual report, I am carefully on the alert to obtain the clue to warrant me in handing a case up for prosecution; but up to the present time, I have discovered no evidence of collusion."

21. *Noacolly*.—In this district, the local consumption amounted during 1868-69, to maunds 1,10,608, against maunds 1,08,419 in the preceding year, being an increase of maunds 2,189, which, with the increase in Chittagong, makes a total of maunds 3,126 for the division, against a decrease in 1867-68, as compared with the sales in the previous twelve months, of maunds 21,026. This marked improvement in the year under report, the Commissioner attributes "to the Additional Police entertained in the districts of Chittagong and Noacolly, the results in the latter case being specially marked in the islands watched by the Additional Police."

22. The following table shows the number of Attraffee Rowannahs issued, the number of cases instituted, the fines realized, &c., for the two years:—

YEARS.	ATTRAFFEE ROWANNAHS.		CASES		Fines realized.	Salt confiscated.	Rewards disbursed.
	Number issued.	Fees realized.	Instituted.	Convictions obtained.			
		Rs. As. P.			Rs. As. P.	Md. S. Ch.	Rs. As. P.
1867-68 ...	529	132 4 0	29	25	458 9 0	39 30 9	... ..
1868-69 ...	452	113 0 0	75	59	1,584 2 0	51 17 0	.....

Regarding the increase of cases instituted in this district, principally on account of illicit manufacture and possession of Salt, the Inspector General remarks as follows:—"The Police did not pay proper attention to their Salt Preventive Duties, and no doubt illicit manufacture was carried on to a considerable extent. Matters went on much in the old style, till the end of the second quarter of the year under review, when the District Superintendent, Baboo Juggodish Nath Roy, gave the subject his attention, and his former experience in the Salt Department enabled him to show the Police how to work."

Statements Nos. 9 and 10 show that the action of the Police was well directed, as convictions were obtained in fifty-nine cases out of seventy-five brought to trial. It is to be much regretted that no encouragement was given by the Collector to the Police and informers, generally, by the disbursement of rewards. The Collector's attention has been already called to the subject.

23. Referring to the Hattceah Salt, to which allusion was made in paragraph 28 of the "Salt Administration Report" for 1866-67, the Board have now to report, that owing to the influx into the market, of Liverpool Salt, the purchaser was unable to dispose of the entire stock, within the term of his bond, which expired in September 1867. It was accordingly deemed advisable to take over and destroy the unsold balance, which, on weighing in January 1868, was found to be maunds 1,090, leaving an excess deficiency, after allowing liberally for wastage, of maunds 315-38 to be accounted for. For the amount of duty (Rs. 1,023-13-6) payable on this quantity, and a sum of Rs. 1,813-2-6 which was due by the purchaser on account of duty on sales previously effected by him, a bond payable by instalments of Rs. 568 each, was taken from him by the Collector on the 28th February 1868. During the year 1868-69, three instalments, aggregating Rs. 1,704 were realized. This amount represents, the duty on a quantity of maunds 524 which has been included in Statement No. 111. given in paragraph 3 of this Report. On an appeal lately presented by the Bondor, the Board have consented to waive the balance of the claim in accordance with the agreement taken on the 28th of February 1868, on the immediate payment of Rs. 600 by the Bondor.

24. PRESIDENCY DIVISION.—24-*Pergunnahs*.—The sales for consumption in this district amounted to maunds 1,89,589, against maunds 1,85,811 in the previous year, being an increase of maunds 3,748.

25. Excise manufacture was revived during the year in this district by Mr. Kennedy, who obtained a license for the manufacture of a maximum quantity of maunds 30,000 in Hajee pore. Before, however, Mr. Kennedy could complete his arrangements for commencing the work, the season had far advanced, and at its close in June last, he had only succeeded in manufacturing maunds 9,050. Up to the close of the official year, the manufacture did not exceed maunds 3,687-30. Mr. Kennedy has recently obtained a fresh license for the manufacture during the ensuing season of a maximum quantity of maunds 30,000.

26. The following comparative table furnishes the necessary abstract information regarding Atraftee Rowannahs, cases instituted, fines, &c., for the past two years :—

YEARS.	ATTRAFTEE ROWANNAHS.		CASES		Fines realized.	Salt confiscated.	Rewards disbursed.
	Number issued.	Fees realized.	Instituted.	Convictions obtained.			
		Rs. As. P.			Rs. As. P.	Md. Sr. C.	Rs. As. P.
1867-68 ...	4,100	1,047 8 0	111	83	646 13 6	12 35 10	0 0 0
1868-69 ...	4,682	1,170 8 0	89	67	357 3 0	12 2 1	0 0 0

The Inspector General of Police states, that illicit manufacture of Salt is carried on, but to a very limited extent in this district. It will be observed that the number of prosecutions on account of this offence is the same as that of the previous year, while with the exception of prosecutions under Rule 40, there has been a decrease in all other cases. Statements Nos. 9 and 10 show that the results of prosecutions were generally favourable. The Inspector General adds, however, that as Mr. Shuttleworth, an Officer of great experience in Salt matters, has now taken charge of the District Police, improved action in the way of prevention, may be expected.

27. The outstanding balances alluded to in paragraph 34 of last year's report, have been written off to profit and loss, *vide* Government Orders No. 137, dated 13th January 1869.

28. *Jessore*.—The local consumption of Salt in this district amounted to maunds 88,721, against maunds 85,065 in 1867-68, being an increase of maunds 3,656. The above quantity of maunds 88,721 is, however, less than the total consumption during the twelve months, from April 1866 to March 1867, by maunds 8,166. The cause of the falling off, as explained by the Collector of Jessore in a letter to the address of the Commissioner of the division, dated the 12th February last, would appear to be owing to the oppressive application of the Salt Law and Rules in that district. The Collector mentions two instances in which the enforcement of the Law as understood and carried out by the Police, had been productive of injurious effects, and were calculated to reduce the consumption of Salt. *Firstly*—he stated that the provisions of Section 21 of the Salt Law had been held to mean that a Vender of Salt was bound to make an immediate entry of all sales on his Rowannah, the result of this reading of the Section being an undue interference on the part of the Police and great oppression to the people more especially to the poorer class of Salt Vendors who, for the most part are unable to read and write. *Secondly*—the Collector pointed out that under the provisions of Section 18 of the Salt Law, itinerant Vendors of Salt, who sell at the different markets had been prohibited by the Police, from returning to their homes with any of the Salt which remained unsold, since one route only was mentioned in their Rowannahs.

29. On receiving a copy of the above communication from the Commissioner, the Board at once addressed the Inspector General of Police on the subject. On the first point, the Board explained that the words of the Law are, that any vendor who *wilfully* or *negligently* omits to certify his sales on the back of his Rowannah shall be liable to punishment, and that to hold that this required an immediate entry of each sale before a vender, who is surrounded by customers, proceeds to make a second sale, was an unwarrantable and strained construction of the Law, and opposed to previous rulings of the Board, as communicated to that Officer. The Inspector General, was requested accordingly to issue strict orders to his subordinates, to relax the procedure of requiring immediate entries of sale, and to refrain from interfering with vendors as long as sales were recorded at the close of each day.

30. On the second point, the attention of the Inspector General was drawn to the fact, that under the rules the Board are authorized to draw up and issue forms of protective documents, and that there was nothing in the existing

form of *Charchittee* which precluded the wholesale vender from entering the several places and routes to and by which the Salt sold might be conveyed. A notification to the above effect was subsequently issued, and a foot note has been added to the printed forms of protective documents to the effect, that when a vender wishes to sell Salt at more than one place, the names of the several places may be recorded in the protective document, together with the routes to and fro, by which he wishes to convey the Salt. It is to be hoped, that the result of these measures will result in a marked increase of consumption in this district during the current year, as compared with the sales of 1868-69.

31. The statistics regarding the issue of *Attraffee Rowannah* forms, the cases instituted, &c., will be found in the following table :—

YEARS.	ATTRAFFEE ROWANNAHS.		CASES		Fines realized.	Salt confiscated.	Rewards dis- bursed.
	Number issued.	Fees realized. Rs. As. P.	Instituted.	Convictions ob- tained.	Rs. As. P.	Md. Sr. Ch.	Rs. As. P.
1867-68 ...	581	115 4 0	162	147	492 2 3	37 1 10	0 0 0
1868-69 ...	562	119 8 0	116	106	435 5 9	221 11 14	0 0 0

It will be observed from Statement No. 8, that there has been a large decrease in the quantity of Salt seized, and a marked improvement in the quantity confiscated, as compared with the figures of the previous year. The results shewn in Statements Nos. 9 and 10 are very favorable. As compared with the previous year, there was a decrease of forty-six prosecutions, and convictions were obtained in 106 cases out of 117 which were disposed of during the year.

32. **BURDWAN DIVISION.**—*Howrah.*—In this district the sales for consumption amounted to maunds 40,644, against maunds 43,691 in 1867-68, the decrease in the annual consumption, amounting to maunds 1,050. The Collector has not assigned any special cause for this decrease, nor has he stated in what part of the district the falling off occurred. A report has since been called for through the Commissioner.

33. The total quantity of Salt seized during the year, was maunds 825-25 of which maunds 500 were released in one case, and maunds 300 in another. The Police did their duty in both instances in seizing the Salt, which was afterwards released as, though the rules had been infringed, it was found, that no fraud had been practised. The quantity confiscated, *viz.*, maunds 25-25 corresponds pretty nearly with that confiscated in the preceding year.

34. The following table gives the total number of Special and *Attraffee Rowannahs* issued, &c., in the two years 1867-68 and 1868-69 :—

YEARS.	SPECIAL ROWANNAHS		ATTRAFFEE ROWANNAHS		CASES		Fines realized.	Salt confiscated.	Rewards dis- bursed.
	Number issued.	Fees realized. Rs. As. P.	Number issued.	Fees realized. Rs. As. P.	Instituted	Convictions obtained.	Rs. As. P.	Md. S. Ch.	Rs. As. P.
1867-68 ...	...	0 0 0	311	77 12 0	21	21	245 10 9	25 13 9	151 0 11
1868-69 ...	522	502 15 0	281	70 1 0	50	28	165 0 6	25 25 0	43 10 4

It will be observed from Statement No. 10, that there has been an increase of six cases of illicit manufacture during the year. On this subject the Inspector General of Police remarks, that illicit manufacture in this district, when it is attempted, is on a very small scale, and only practised by the poorest class for home consumption, and not for profit by sale, and then only in the most remote corners of the district. The result of prosecutions appears to have been very satisfactory, convictions having been obtained in 28 cases out of 30 disposed of.

35. *Midnapore*.—The sales for consumption in this district amounted to maunds 1,47,146, against maunds 1,41,510, in 1867-68, being an increase of maunds 2,636 regarding which, the Commissioner observes as follows:—"This forms so very inconsiderable a percentage upon the whole amount of sales, that no particular explanation for it need be looked for. The Collector thinks that it is nothing more than the natural expansion of the trade, arising from increase of population, and the greater material prosperity of the people. He is also of opinion, that the increase would have been considerably larger than it is, if it had not been for the inundation of the last year, which not only temporarily impoverished a considerable number of the population, but also paralyzed the internal communication for some time, and thus at once affected the purchasing power of the people, and the facilities for delivery on the part of dealers."

36. The seizures of Salt during the year amounted to maunds 508-25-3 of which maunds 73-26-13 were confiscated, and maunds 472-23-2 were released. Of this latter quantity, maunds 471-18-0 were released in one case, as there was no direct evidence at the trial to prove that the defendant had wilfully committed, or had intended to commit, an infraction of the law. In this case also the Police did their duty in seizing the Salt.

37. The following table shews the total number of Attraffee Rowannahs issued, &c., for the past two years:—

YEARS.	ATTRAFTEE ROWANNAHS.		CASES		Fines realized	Salt confiscated.	Rewards disbursed.
	Number issued.	Fees realized.	Instituted.	Convictions obtained.			
		Rs. As. P.			Rs. As. P.	Md. S. Ch.	Rs. As. P.
1867-68	1,040	260 0 0	186	167	2,030 11 6	121 24 4	260 15 6
1868-69	834	208 8 0	176	158	1,567 1 9	73 26 13	0 0 0

It will be observed from Statement No. 10, that whereas the number of cases of illicit manufacture have greatly increased during the year under review, as compared with 1867-68, the number of cases of unlawful possession and transport has considerably diminished. The Commissioner reports, that he regards this as a hopeful sign, and as tending to show that those who violate the law are detected and brought to justice at the earliest stage of the offence. It will be seen from Statement No. 9 that the proportion of cases in which convictions were obtained, is fully 90 per cent of the institutions. It is to be much regretted that out of the large sum of Rs. 1,567 realized in the shape of fines and forfeitures, no rewards were disbursed; the attention of the Collector, who had neglected his duties in this particular, has been drawn to the subject.

38. During the year, an application was submitted to the Board by the Naib Zemindar of Pergunnah Soojamootah in this district, for a license to manufacture a maximum quantity of maunds 25,000 of Salt under the Excise Rules. The place which had been selected for the manufacturing operations was found from natural causes, to afford much facility for smuggling, and a stronger preventive establishment than is ordinarily required, was consequently deemed necessary to watch the works: this arrangement did not apparently suit the applicant, and the license which had been granted subject to the above condition, was cancelled.

39. The sales of Government Salt from the several ghâts of the Hidgellee Depôt, amounted to maunds 65,318 against maunds 3,74,833 in the previous year. The comparison, however, is not a fair one, seeing that the latter quantity includes large purchases which were made by two or three of the Calcutta Salt Merchants, apparently only to secure the stocks of the ghâts nearest to Calcutta, the stocks of Sulkeah having been sold. A large portion of these purchases was left to be cleared in 1868-69.

40. ORISSA DIVISION.—*Cuttack*.—The consumption in this district during the year under review, amounted to maunds 1,53,713, against maunds 1,19,120 in 1867-68, the increase of maunds 34,593 being equal to 22½ per cent on the total sales. The causes of this marked increase, as already explained in para. 13 of this report, are stated by the Inspector General of Police to be the improved condition of the people, and the success of the Police in keeping down illicit dealings in Salt. The Commissioner in alluding to the subject in his annual report, writes as follows:—"The increase is ascribed to the more perfect suppression of smuggling. I think this may have something to do with it, but I have no doubt the Excise Stocks having been more conveniently distributed throughout Balasore and Cuttack, has, in a manner, conduced to increase consumption; and that also more accurate returns are obtained from dealers than was formerly the case."

41. The following table shews the number of wholesale and Attraffee Rowannahs issued, the fees realized thereon, the number of cases instituted, &c:—

YEARS.	WHOLESALE ROW- ANNAHS.		ATTRAFFEE ROW- ANNAHS.		CASES.		Fines realized.	Salt com- bustated.	Rewards disbursed.
	Number issued.	Fees realized.	Number issued.	Fees realized.	Instituted.	Convictions obtained.			
		Rs. A. P.		Rs. A. P.			Rs. A. P.	Md. S. Ch.	Rs. A. P.
1867-68.	36	45 0 0	354	68 8 0	150	143	803 0 1	237 3 3	0 0 0
1868-69.	84	118 0 0	666	106 4 0	364	334	2,013 2 0	97 5 2	0 0 0

It is satisfactory to notice the large increase in the issues of wholesale and Attraffee Rowannahs, as an indication of the improved condition of the people. As regards the increase of prosecutions for offences against the Salt Laws, already referred to in para. 13, the Commissioner states, that as usual the cases were for the most part of the most petty description. Only one case of importance was brought to light, in which 52 maunds 15 seers of Salt were seized being unprotected in a boat in the Kursoale River. It was never

distinctly shewn where the Salt had been procured, but it had probably been buried in one of the Aurungs at the time of manufacture. The parties concerned, 27 in number, were all convicted.

42. In connection with this subject, the Collector has drawn the attention of the Commissioner to "the inconvenience of having Officers not empowered to try Salt Cases, posted to the sub-divisions." "At present" adds the Collector, "only an Officer with full powers can dispose of such cases, but at two sub-divisions, viz., Juggutsingapore and Kendraparah, there are now two Officers with only special powers. Consequently all the cases, from those sub-divisions have to be sent either to Cuttack or Jajipore, harassing unnecessarily, the witnesses and prisoners, and taking up the time of the Police, the result being in the majority of cases, a few rupees fine. I have before represented this subject, but nothing was done; every day the inconvenience is more and more felt." The Board beg to call the attention of Government to these remarks, though they were not noticed by the Commissioner in his report. The result of prosecutions was very favorable, convictions having been obtained in 334 cases out of 364 brought to trial.

43. Although three licenses were issued for the manufacture of Salt in this district, only one manufacturer carried out his intentions. This was probably owing to the proximity of the Government Stocks in the Pooree district. During the year maunds 89,196 were cleared from these stocks for consumption in Cuttack. The total quantity made in 1868-69, thus fell short of the manufacture of the previous year, by maunds 15,244. This falling off, however, was not of much consequence, as there was a large stock of the previous season, in addition to the importations from Pooree, available to meet the wants of the district. The manufacture during the current year, will it is expected, contrast favorably with that of the past year, five licenses for a total produce of maunds 1,22,000 having already been taken out, against three last year, for a total quantity of maunds 70,000, of which two for maunds 40,000 were thrown up.

44. *Pooree*.—This is the only district of the Orissa Division, where there is a stock of Government Salt. The total storage at the commencement of 1868-69, amounted to maunds 5,17,511, of which maunds 1,84,209 were sold, and maunds 7,914 written off during the year, leaving maunds 3,25,388 in store at the close of the year. With the view to clear the depôt, it was resolved to dispose of a lac of maunds of the Pungah Stock under certain concessions, as no sales of this description of Salt had been effected at the Pooree Golahs, for some time past. By a public notification issued in February last, maunds 1,00,000 of Pungah were made available to the public for export on payment of the value of the Salt only, Rupees 60 per hundred maunds, the duty being payable at the port of importation, either immediately on arrival, or subsequently, in the event of the Salt being bonded, as clearances were effected. There was another condition stipulated, to wit, that no portion of the Salt would be allowed to be re-imported into the Orissa Division. Up to date only one tender has been made of the value of maunds 3,000 but the applicant has not as yet executed the necessary bond.

45. The sales for local consumption amounted to maunds 63,058 against maunds 55,322 in 1867-68, being an increase of maunds 7,736, which as in the case of Cuttack may be attributed to the vigilance of the Police, and the improved condition of the people.

46. The following table shews the number of Attraffee Rowannah forms issued, the number of cases instituted, the fines realized, &c:—

YEARS.	WHOLESALE ROW- ANNAHS.		ATTRAFFEE ROW- ANNAHS.		CASES		Fines realized.	Salt confis- cated.	Rewards dis- bursed.
	Number issued.	Fees realized.	Number issued.	Fees realized.	Instituted.	Convictions obtained.			
		Rs. As. P.		Rs. As. P.			Rs. As. P.	Md. S. Ch.	Rs. As. P.
1867-68	792	829 8 0	3,581	895 4 0	96	69	709 1 3	1,440 31 4	67 8 0
1868-69	700	733 0 0	3,219	804 12 0	46	44	267 0 0	63 3 6	0 0 0

There is a decrease in the issues of Attraffee Rowannahs, which is attributable to the falling off in the exports of the Government Salt bought wholesale from the Pooree golahs to Cuttack under Attraffees. The decline in the number of cases instituted, more especially for the illicit manufacture of Salt, and the consequent decrease of fines and confiscations, is no doubt, the result of the watchfulness now exercised by the additional Police, and the better means which the people possess wherewith to supply themselves with licit Salt. The general result of the prosecutions was very favorable, convictions having been obtained in forty-four out of forty-eight cases disposed of.

47. There has hitherto been no excise manufacture in this district. Last year an attempt was made by two parties to introduce the excise system in Pooree, where the Chilka Lake would afford a fine field for the produce of Salt; and with this view, two licenses for a lac of maunds each were taken out by them. The licenses were, however, subsequently cancelled, in consequence of the Government Stocks, as the district Officer reports, being "still too heavy an incubus on this enterprize." Three other parties have now taken out licenses for the ensuing season, for a total manufacture of maunds 45,000. The Commissioner writing on this subject says "I do not think the manufacture under license will ever much increase until the Madras, Central Province and Bengal duties are assimilated. It may continue to a sufficient extent for local consumption only."

48. *Balasore*.—The quantity of Salt consumed in this district during the year amounted to maunds 43,132 against maunds 40,918 in 1867-68, the increase of maunds 7,184 which is satisfactory, is attributed by the Collector to the same cause as that which induced the increases in Cuttack and Pooree, viz., the more perfect suppression by the Police of smuggling. The further remarks on this subject made in para. 39 apply to this district also.

49. The manufacture in Balasore under the Excise Rules, amounted to maunds 59,573 against maunds 1,01,027 in 1867-68. The falling off which is equal to about forty-one per cent, is attributed by the Collector, to a large portion

of the previous year's stock having remained unsold. The sales, however, were considerably in excess of those of the previous year, as shewn in Statement No. 6, being maunds 60,656 against 27,719. The manufacture in 1869-70 promises well, twelve licenses having already been issued for a total maximum produce of maunds 1,64,000, against ten, for maunds 1,22,000 taken out in 1868-69, out of which two for a total manufacture of maunds 14,000 were abandoned.

50. The statistics regarding the issues of Wholesale and Attraffee Rowannahs, the Cases instituted, &c., are given in the following table:—

YEARS.	WHOLESALE ROW- ANNAHS.		ATTRAFFEE ROW- ANNAHS.		CASES.		Fines real- ized.	Salt confis- cated.	Howards dis- bursed.
	Number issued.	Fees realized.	Number issued.	Fees realized.	Instituted.	Convic- tions ob- tained.			
		Rs. As. P.		Rs. As. P.			Rs. As. P.	Md. S. Ch.	Rs. As. P.
1867-68	284	284 0 0	1,204	301 0 0	470	405	3,349 9 6	156 10 2	0 0 0
1868-69	371	372 6 0	898	202 0 0	318	278	524 5 9	75 17 7	15 0 0

No explanation has been offered by either the District Officer or the Commissioner, of the falling off in the issues of Attraffee Rowannah forms, which is to be regretted. The decline in the number of cases instituted, and the consequent falling off in the fines and confiscations has been already referred to in para. 12. The result of prosecutions was generally favorable, convictions having been obtained in 278 cases out of 314 disposed of.

51. *SULKEAH DEPÔT.—Government Salt.*—The entire stock of Government Salt was sold in 1867-68, less the usual margin for wastage, as reported in para. 11 of last year's report; the deliveries, however, have continued throughout 1868-69. In August 1868, the Board permitted the purchaser of a large quantity, to bond the uncleared portion, maunds 51,278, from which clearances have since been made, the storage at the close of the year 1868-69 amounting to maunds 36,089. Of the quantity reserved to cover the wastage on the large purchase above mentioned, maunds 2,289 were found to be available for sale per golah accounts, at close of the year 1868-69.

52. *Bonded Salt in Government Golahs.*—The storage on 1st April 1868 amounted to maunds 11,36,646. The total quantity received in the golahs during the year was maunds 16,78,987 against maunds 16,90,173 in the previous year. The clearances amounted to maunds 8,21,910 leaving maunds 19,84,726 in store at the close of the year. The above figures shew a slight falling off in the receipts, as compared with those of the previous year: bonding operations, however, have considerably increased since the last quarter of 1868-69, the receipts during which aggregated maunds 8,29,606, or a moiety of the entire quantity bonded during the previous year. This sudden and rapid increase in the demand for storage room, has rendered it necessary to make use of the golahs, which were reserved for the East Indian Railway Company.

53. *Bonded Salt in Private Golahs.*—The golahs on the Howrah side of the river having been cleared, as reported in para. 14 of last year's report,

a few golahs on the Calcutta side only remain stored with private Salt. On the 1st April 1868, the total storage was maunds 33,160; maunds 15,728 were received in the golahs during 1868-69; and maunds 41,309 were cleared during the year, against maunds 2,12,795 in 1867-68, leaving maunds 5,949 in store at the close of 1868-69.

54. *Golah Rent*.—The realizations of golah rent from Bonders have steadily increased, the total receipts during the year having amounted to Rupees 53,075-11-3 against Rupees 30,721-10-0 in 1867-68, being an increase of Rupees 22,354-1-3. The above amount is exclusive of the rents due for March 1869, which amount to Rupees 6,338-4-3. The realizations on account of Government Salt amounted to Rupees 4,137-11-9, against Rupees 4,966-1-3 in the previous year. The Collector of Customs to whom the Superintendent of the Sulkeah Golahs is subordinate, in submitting his annual report, states that "the regularity with which the bills for golah rents are now realized, is very creditable to Mr. Kiernander's supervision."

55. Referring to the remarks made in para. 18 of last year's report, it is satisfactory to notice that the Board's anticipations, that the golahs would before long not only be self-supporting, but be a source of profit to Government, have been realized. The total receipts during the year amounted to Rupees 58,103-13-0 while the total charge on account of Establishment and contingencies, was only Rupees 32,451-12-1 leaving a saving of Rupees 25,952-0-11, from which, if a sum of Rupees 10,991-1-7 be deducted on account of original works and repairs carried out by the Public Works Department, a net profit remains of Rupees 14,958-9-5.

GENERAL.

56. *BONDING RULES*.—The revised Rules which were approved, in Government Orders No. 2446, dated 3rd August 1868, have worked well at Sulkeah, and Bonders are generally satisfied with the result of their operations. The application of these rules has been lately extended to the Chittagong and Balasore Districts. At Sulkeah, during the year under review, a charge of defrauding the Government was preferred by the Superintendent, against a weighman; the offender was tried by the Deputy Magistrate of Howrah, and sentenced on conviction, to one year's rigorous imprisonment. The Preventive Officer also who was supervising the weighments, and failed to detect the fraud, was dismissed from the service. In order to secure a closer supervision over the Officers engaged in the delivery of Salt, the Board have ordered ten per cent of all weighments to be tested for the future by the Superintendent or his Deputy at the check scales.

57. *SALT MANUAL*.—Great inconvenience having been felt from the want of correctly prepared Salt Returns and statistics of consumption, from District Officers, and generally of uniformity of procedure, the Board drew up a set of rules and instructions to Collectors, in connection with the administration of the Salt Department. In submitting the Manual for the approval of Government, opportunity was taken to suggest several changes in the Salt Rules published in the Notification of the 17th June 1867. These suggestions and the Manual were approved in Government Orders No. 775, dated 24th February 1869. Copies of the Manual have been circulated to Commissioners

and Collectors of districts within the saliferous tracts, and the Inspector General of Police, Lower Provinces, and properly drawn up returns are now furnished to this office.

58. GANJAM SALT.—In their letter No. 4634 C, dated 23rd October 1868, the Board submitted their report on the subject of the preventive measures to be adopted for the repression of illicit traffic in Salt between the Madras Frontier and the Cuttack Tributary Mehals, and the Provinces lying beyond them. The Board after reviewing in detail, the two schemes suggested by the Commissioner of Imperial Customs in the North-Western Provinces, and the Commissioner of the Orissa Division, recommended the latter with certain modifications. No orders have hitherto been received on the above report.

59. REFUND OF DUTY ON SALT LOST BY BOAT-WRECK.—During the year under review eight applications for refund of the duty which had been paid on a total quantity of maunds 2,615-15-0 of Salt stated to have been lost by boat-wreck, were received, against seventy-eight applications, in respect of a total quantity of maunds 68,295 preferred in 1867-68. Of the eight applications above mentioned, three were rejected, and refund in five cases in respect of maunds 984, were sanctioned after the usual careful inquiry.

60. SALT PASSED INTO THE INTERIOR OF THE COUNTRY.—The following table shews the quantities of Salt that were conveyed by the several Railways and by water *viâ* the Salt Pass Stations noted, during the past two years :—

YEARS.	Viâ Ballikhal.	Viâ Bankrañ.	Viâ Gewakhali.	Viâ Kidderpore.	Viâ Ballighatta.	By the East Indian Railway.	By the Eastern Bengal Railway.	By the Calcutta and South Eastern Railway.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1867-68	26,00,415	4,06,762	3,62,307	3,77,147	26,07,604	9,71,733	24,801	143
1868-69	26,00,400	4,20,293	3,11,553	2,88,307	27,03,222	10,30,030	29,612	245
Increase in 1868-69 ... ..	.....	20,511	.....	.....	35,618	58,300	4,811	102
Decrease in 1868-69	10,600	.....	70,754	88,840	.....	.....	.....	.....

61. In conclusion, I am to state that the Board notice with satisfaction, the increased efficiency of the Police generally, in the performance of their duties as Preventive Officers. The following officers have been specially mentioned by the Inspector General of Police, Lower Provinces, *viz.*, Mr. Bignell, and Mr. Innes. The Superintendent of the Sulkeah Golahs,—Mr. W. W. Kiernander, and Mr. H. W. Toogood,—Inspector of Licensed Warehouses at Calcutta, are also favorably noticed by the Collector of Customs, Calcutta; and the Board desire me to add that Mr. Crawford has afforded them every satisfaction in the discharge of his duties connected with the Salt Department. Mr. Barber the Deputy Collector of Contai has also been reported by the Commissioner of the Burdwan Division, as having “discharged his duties satisfactorily.”

I have the honor to be,

SIR,

Your most obedient Servant,

R. L. MANGLES,

Officiating Junior Secretary.

No. 1.

STATEMENT shewing the quantities of Salt Imported by Sea from different Countries into Bengal, in 1868-69, compared with the importations in 1867-68.

	WHENCE IMPORTED.	CALCUTTA.		CHITTAGONG.		BALASORE.		TOTAL OF ALL PORTS.		INCREASE.	DECREASE.
		1867-68.	1868-69.	1867-68.	1868-69.	1867-68.	1868-69.	1867-68.	1868-69.		
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.		
Liverpool	"	54,43,818	61,13,883	1,72,036	2,71,465	.. ..	.. ..	56,15,884	63,85,348	7,69,464	Mds.
French	"	87,283	81,557	.....	.....	.....	.....	87,283	81,557	.....	5,726
Ceylon	"	1,90,022	36,753	.....	.....	.....	.....	1,90,022	36,753	.....	63,269
Bombay	"	2,55,535	5,63,390	.....	.....	.....	.....	2,55,535	5,63,390	3,13,525	.....
Madras	"	65,583	87,226	29,863	20,080	.....	1,712	1,05,446	1,15,477	10,031	.....
Kurrachee	"	48,253	.....	.....	.....	.....	.....	48,253	48,253	.....
Aden	"	6,574	.....	.....	.....	.....	.....	6,574	6,574	.....
Arabian and Persian Gulfs	"	6,57,954	4,90,628	.....	.....	.....	.....	6,57,954	4,90,628	.....	1,77,326
Total	"	66,20,525	74,34,734	2,11,899	2,97,504	.....	1,712	68,92,434	77,33,950	11,47,847	2,46,321

BOARD OF REVENUE L. P.,
FORT WILLIAM,
The 7th December 1869.

R. L. MANGLES,
Offg. Junior Secretary.

No. 2.

STATEMENT showing the quantities of Salt manufactured under the Excise Rules in the undermentioned Districts, in 1888-89, compared with the results of the previous year.

MONTHS.	BALASORE.		CUTTACK.		94 PERGUNNAHS.		TOTAL OF ALL DISTRICTS.		INCREASE IN 1868-69.	DECREASE IN 1868-69.
	1867-68.	1868-69.	1867-68.	1868-69.	1867-68.	1868-69.	1867-68.	1868-69.		
	Md. S. Ch.	Md. S. Ch.	Md. S. Ch.	Md. S. Ch.	Md. S. Ch.	Md. S. Ch.	Md. S. Ch.	Md. S. Ch.		
April	5,233 10 0	13,632 10 0	11,039 10 0	16,057 35 0	0 0 0	0 0 0	16,272 20 0	29,990 5 0	13,717 25 0	0 0 0
May	3,390 0 0	6,534 20 0	4,813 20 0	4,073 10 0	0 0 0	0 0 0	5,203 20 0	10,567 30 0	2,464 10 0	0 0 0
June	3,371 21 0	8,700 5 0	40 0 0	5,014 35 0	0 0 0	0 0 0	3,411 21 0	13,715 0 0	10,303 19 0	0 0 0
December	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
January	14,546 30 0	6,041 10 0	2,475 20 0	1,270 10 0	0 0 0	938 0 0	17,322 10 0	8,249 20 0	0 0 0	9,072 30 0
February	28,598 10 0	11,668 20 0	9,099 0 0	2,446 20 0	0 0 0	1,293 20 0	37,667 10 0	15,378 20 0	0 0 0	22,288 30 0
March	45,587 0 0	12,636 20 0	19,916 30 0	3,247 20 0	0 0 0	1,486 10 0	65,503 30 0	17,570 10 0	0 0 0	48,133 20 0
Total	1,01,026 31 0	59,373 5 0	47,354 0 0	32,110 10 0	0 0 0	3,087 30 0	1,45,380 31 0	95,371 5 0	26,465 14 0	79,495 0 0

BOARD OF REVENUE, L. P.,

PORT WILLIAM,

The 7th December 1869.

R. L. MANGLES,

Offg. Junior Secretary.

No. 3.

STATEMENT showing the total Sales under Wholesale Romanahs, of Government Salt stored at the several Depôts of Bengal, in 1867-68 and 1868-69.

Where Manufactured.	Where Stored.	SALES IN 1867-68.		SALES IN 1868-69.	
		Quantity.	Proceeds.	Quantity.	Proceeds.
		Maunds.	Rs. As. P.	Maunds.	Rs. As. P.
HIDGEELEE ...	Russoolpore ...	1,09,920	4,23,192 0 0	145	558 4 0
	Kissenuggur ...	1,30,630	5,02,925 8 0	34,058	1,32,385 7 7
	Ramnuggur ...	10,840	41,734 0 0	25,050	96,471 2 1
	Kaleenuggur ...	1,12,643	4,33,675 8 9	5,460	21,021 0 0
	Pooreeghatta ...	10,800	41,580 0 0	5	20 3 6
	Total ...	3,74,833	14,43,107 0 9	65,318	2,50,456 1 2
HIDGEELEE ...	Sulkea ...	70	276 8 0	.....	0 0 0
CHILKA-LAKE ...	Ditto ...	2,500	9,000 4 0	.....	0 0 0
SINDH ...	Ditto ...	4,79,380	17,97,675 0 0	.....	0 0 0
MADRAS ...	Ditto ...	5,78,131	21,08,553 2 6	.....	0 0 0
	Total ...	10,60,081	39,15,504 10 6	.....	0 0 0
POOREE ...	Parikood ...	37,013	1,36,312 9 0	.....	0 0 0
	Malood ...	15,253	61,012 0 0	.....	0 0 0
	Sathparah ...	1,39,112	4,95,586 8 0	17,516	62,400 12 0
	Goorbai ...	30,869	1,09,935 3 0	1,66,693	5,91,843 13 0
	Total ...	2,22,237	8,02,846 4 0	1,84,209	6,54,244 9 0
TUMLOOK ...	Narainpore ...	36	135 0 0	.....	0 0 0
HIDGEELEE ...	Ghoosery ...	292	1,152 19 6	.....	0 0 0
MADRAS ...	Chittagong ...	2,791	9,070 12 0	.....	0 0 0
DITTO ...	Noacolly (Hattecah) ...	593	2,114 6 0	524	1,704 0 0
	GRAND TOTAL ...	16,60,863	61,73,930 15 9	2,50,051	9,06,404 10 2

BOARD OF REVENUE, L. P.,
FORT WILLIAM,
The 7th December 1869.

R. L. MANGLES,
Offg. Junior Secretary.

No. 4.

STATEMENT showing the monthly sales from Shipboard, of Salt imported by Sea into Bengal on private account, and the Duty realized therefrom, in the year 1868-69, compared with those in 1867-68.

Month.	CALCUTTA.		CHITTAGONG.		TOTAL OF BOTH PORTS.			
	1867-68.		1868-69.		1867-68.		1868-69.	
	Maunds.	Maunds.	Maunds.	Maunds.	Quantity.	Duty.	Quantity.	Duty.
April	228,698	218,056	.....	.....	228,698	7,43,268 8 0	.....	7,08,682 0 0
May	3,40,195	3,33,983	.....	.....	3,40,195	11,03,333 12 0	.....	10,85,444 12 0
June	3,06,671	3,02,760	.....	.....	3,06,671	9,96,680 12 0	.....	11,01,970 0 0
July	4,53,850	7,35,715	.....	.....	4,53,850	14,76,012 8 0	.....	93,01,072 12 0
August	4,07,315	6,00,264	.....	.....	4,07,315	15,18,773 12 0	.....	13,15,163 0 0
September	5,12,363	4,04,665	.....	.....	5,12,363	16,65,179 12 0	.....	13,15,161 4 0
October	3,89,118	6,92,359	.....	.....	3,89,118	12,65,706 0 0	.....	22,60,166 12 0
November	3,77,193	6,02,688	.....	.....	3,77,193	12,25,577 4 0	.....	19,58,736 0 0
December	4,08,854	4,61,906	.....	.....	4,08,854	13,25,775 8 0	.....	15,01,194 8 0
January	5,23,943	4,61,859	.....	.....	5,23,943	17,02,814 12 0	.....	15,00,489 4 0
February	4,71,229	4,36,364	.....	.....	4,71,229	15,41,215 0 0	.....	14,18,183 0 0
March	3,14,550	4,29,570	.....	.....	3,14,527	10,22,537 12 0	.....	14,01,790 0 0
Total	47,97,319	57,40,019	58	5,870	47,97,377	1,55,91,475 4 0	57,45,869	1,86,74,074 4 0

BOARD OF REVENUE, L. P.,
 FORT WILLIAM;
 The 7th December 1869.

R. L. MANGLES,
 Offg. Junior Secretary.

No. 5.

STATEMENT shewing the monthly Sales from Bond of Salt imported by Sea into Bagul on private account, and the Duty realized therefrom, in the year 1868-69, compared with those of 1867-68.

Month.	CALCUTTA.		CHITTAGONG.		RAJSHYEE.		TOTAL OF ALL PORTS.					
	1868-69.		1867-68.		1868-69.		1867-68.			1868-69.		
	Mauuds.	Mauuds.	Mauuds.	Mauuds.	Mauuds.	Mauuds.	Quantity.	Duty.	Quantity.	Rupees.	As.	P.
April	12,275	43,581	13,214	12,337	222	9-1	25,711	83,500	56,899	1,84,021	12	0
May	45,619	34,555	15,528	18,483	6-3	8-50	61,830	2,00,947	53,898	1,75,168	8	0
June	1,46,157	88,228	15,025	15,596	1,472	7-01	1,65,651	5,38,375	1,04,525	2,39,706	4	0
July	2,32,217	1,97,257	15,199	17,381	2,379	1,101	2,50,135	8,12,006	1,85,832	6,03,954	0	0
August	1,72,230	1,97,137	15,281	13,902	1,919	.....	1,89,109	6,14,789	2,11,039	6,55,876	12	0
September	1,23,246	85,291	16,447	10,998	1,624	.....	1,41,317	4,59,280	96,229	3,12,744	4	0
October	30,654	26,129	11,579	19,095	1,647	46	43,964	1,42,883	45,270	1,47,127	8	0
November	24,716	52,367	16,181	17,316	1,940	.....	42,837	1,36,220	69,823	2,26,924	12	0
December	30,120	37,175	16,232	21,671	1,290	.....	47,032	1,54,804	58,849	1,91,259	4	0
January	51,399	47,9-3	22,232	21,839	1,139	.....	1,04,511	3,46,635	69,772	2,26,759	0	0
February	1,35,700	28,757	21,871	21,643	1,366	.....	1,38,937	5,16,545	50,540	1,64,255	0	0
March	1,35,475	54,829	25,319	27,011	789	.....	1,61,603	5,23,299	80,840	2,62,720	0	0
TOTAL	11,09,894	8,53,219	2,07,549	2,16,428	16,154	38-9	13,93,587	45,29,157	10,83,616	35,91,427	0	0

BOARD OF REVENUE, L.P.,
FORT WILLIAM,
The 7th December 1869.

R. L. MANGLES,
Offy. Junior Secretary.

No. 6

STATEMENT showing the Sales of Salt manufactured under the Licence Rules in 1868-69, compared with those in 1867-68.

MONTH.	CUTTACK.		BALASORE.		24 PERGANNAS.		TOLL OF ALL DISTRICTS.			
	1867-68.		1868-69.		1867-68.		1868-69.		1868-69.	
	Mauuds.	Mauuds.	Mauuds.	Mauuds.	Mauuds.	Mauuds.	Quantity.	Duty.	Quantity.	Duty.
April	4,923	2,990	2,490	69	.....	2,490	7,800 0 0	7,332	23,829 0 0
May	2,565	845	4,659	389	.....	1,115	3,721 4 0	6,574	21,365 8 0
June	1,145	2,093	3,721	390	153	2,361	7,475 0 0	8,020	26,065 0 0
July	4,373	3,170	6,538	291	.....	10,049	32,310 8 0	9,708	31,351 0 0
August	3,594	6,813	1,225	130	125	5,649	18,330 0 0	11,194	36,380 8 0
September	2,342	5,121	393	126	2,642	8,556 8 0	5,947	19,002 12 0
October	1,600	10,083	2,294	179	160	4,043	13,139 12 0	16,179	52,581 12 0
November	2,759	2,919	2,224	.....	99	4,926	16,009 8 0	8,451	27,465 12 0
December	3,611	1,888	.....	.....	1,855	6,136 0 0	9,436	30,667 0 0
January	2,390	.....	1,583	.....	.....	3,853	12,619 12 0	9,675	31,443 12 0
February	378	8,394	1,672	194	.....	3,472	11,284 0 0	7,973	25,922 0 0
March	4,199	1,557	7,339	.....	.....	6,231	20,575 12 0	9,096	29,562 0 0
Total	199,97	48,129	27,719	60,551	19,00	673	18,716	1,38,327 0 0	1,09,488	3,55,836 0 0

BOARD OF REVENUE, L. P.,
FORT WILLIAM,
The 7th December 1869.

R. L. MANGLES,
Offg. Junior Secretary.

No. 7.

STATEMENT showing the quantity of Salt sold for consumption in the *Salt Pans* Districts of Bengal in the years 1867-68 and 1868-69, as reported by District Officers.

DIVISION.	District.	QUARTERS OF 1867-68.				Total sales in 1867-68.	QUARTERS OF 1868-69.				Total sales in 1868-69.	Increase in 1868-69, in 1869-69.	Decrease in 1868-69, in 1869-69.
		1st Quarter.	2nd Quarter.	3rd Quarter.	4th Quarter.		1st Quarter.	2nd Quarter.	3rd Quarter.	4th Quarter.			
PRESIDENCY	Calcutta	22,115	22,462	21,178	16,412	85,067	21,879	24,343	22,601	19,991	88,721	3,656	.....
	24 Parganahs	47,375	47,311	47,429	49,712	192,831	47,771	49,415	47,863	46,737	1,80,559	3,748	.....
BENGAL	Calcutta	37,843	36,223	32,111	34,719	140,700	34,555	40,319	37,281	36,958	1,47,146	2,636	.....
	Howrah	11,775	11,163	9,219	9,831	41,991	40,687	8,369	10,511	10,831	40,641	.....	1,050
DACC	Bakergunge	51,659	51,368	43,733	48,395	204,255	51,424	53,423	50,955	50,295	2,05,897	4,682	.....
	Nasirally	28,275	27,713	27,215	27,092	112,395	29,077	27,516	28,311	28,191	1,10,698	2,189	.....
CHITTAGONG	Chittagong	43,217	43,416	41,073	42,290	1,70,000	43,119	45,691	44,382	42,116	1,75,245	937	.....
	Palasore	8,811	10,911	10,527	10,776	41,025	9,538	11,485	12,075	15,024	48,132	7,184	.....
ORISSA	Cuttack	17,121	33,413	32,538	35,009	1,18,129	33,034	36,521	36,931	40,324	1,53,713	34,593	.....
	Pooree	12,395	14,435	13,215	15,566	55,611	13,272	15,811	15,889	16,085	63,058	7,736	.....
Total		289,250	304,441	291,208	283,499	1,168,498	290,655	313,657	306,896	307,112	1,222,750	67,361	1,050

BOARD OF REVENUE, L. P.,
 FORT WILLIAM,
 The 7th December 1869.

R. L. MANGLES,

Offg. Junior Secretary.

No. 8.

STATEMENT of Salt attached, released and confiscated, in the Saliferous Districts of Bengal in the year 1868-69, as compared with the results of the previous year.

DISTRICT.	Under attachment at the close of the year 1866-67.			ATTACHED.			RELEASED.			CONFISCATED.			Under attachment at the close of the year 1867-68.			Under attachment at the close of the year 1868-69.		
	Number of	Quantity.	Mds. S. Ch.	Number of	Quantity.	Mds. S. Ch.	Number of	Quantity.	Mds. S. Ch.	Number of	Quantity.	Mds. S. Ch.	Number of	Quantity.	Mds. S. Ch.	Number of	Quantity.	Mds. S. Ch.
				1867-68.	1868-69.	1869-70.	1867-68.	1868-69.	1869-70.	1867-68.	1868-69.	1869-70.	1867-68.	1868-69.	1869-70.	1867-68.	1868-69.	1869-70.
24 Pergunnahs	33	82 23 3	102 10 12	29	21 2 3	84 24 8	29	6 8 2	15	7 0 3	212	156 10 2	105	75 17 7	0 0 0
Howrah "	21	29 3 5	13	832 27 0	1	890 0 0	25	25 19 9	12	25 25 0	0	0 0 0	0	0 0 0	0 0 0
Midnapore	114	461 9 4	122	5 9 23 3	3	362 25 0	110	121 24 4	115	73 99 13	1	37 24 12	0	0 0 0	0 0 0
Balassore	246	162 10 12	24	84 24 8	29	6 8 2	15	7 0 3	212	156 10 2	105	75 17 7	0	0 0 0	0 0 0
Cuttack "	165	287 25 3	167	219 1 14	16	50 22 0	17	113 1 12	148	237 3 3	160	87 5 2	7	6 25 0	0 0 0
Pooree "	95	1,440 31 4	46	83 3 6	2	0 0 0	7	0 0 0	94	1,440 31 4	39	83 3 6	2	0 0 0	0 0 0
Chittagong	14	1 29 6	9	8 36 0	1	0 3 15	1	0 5 10	13	1 29 11	7	5 24 2	0	0 0 0	1 0 6 4
Nowelly "	35	11 16 10	45	104 11 4	5	1 6 0	2	50 20 5	25	30 30 9	43	51 17 0	5	0 26 1	0 0 0
Bachergunge	5	72 2 0	3	6 22 4	3	7 5 0	0	0 0 0	5	16 2 0	3	0 22 4	0	0 0 0	0 0 0
Jessore "	164	2,344 34 10	115	475 26 11	15	2,487 35 6	15	251 15 0	147	37 1 10	166	224 11 14	2	290 0 0	0 0 0
TOTAL	887	5,744 25 6	777	2,121 11 7	71	4,484 11 11	11	1,704 11 4	947	2,995 15 14	960	654 35 15	37	248 35 13	2 0 10 12

BOARD OF REVENUE, L. P.,
FORT WILLIAM,
The 7th December 1869.

R. L. MANGLES,
Offy. Junior Secretary.

NO. 9.

ABSTRACT STATEMENT of Cases instituted and brought to trial under the Salt Laws in Bengal in the year 1868-69, as compared with the results of the previous year.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
District.	1867-68.									1868-69.								
	Number of cases left pending at close of previous year.	Number of cases instituted during the year.	Total number of cases brought to trial.	Number of cases in which convictions were obtained.	Number of cases in which defendants were acquitted.	Total number of cases disposed of.	Number of cases left pending at close of the year.	Number of persons apprehended.	Number of cases left pending at close of previous year.	Number of cases instituted during the year.	Total number of cases brought to trial.	Number of cases in which convictions were obtained.	Number of cases in which defendants were acquitted.	Total number of cases disposed of.	Number of cases left pending at close of the year.	Number of persons apprehended.	Increase of cases.	Decrease of cases.
	111	111	114	62	31	113	1	174	1	59	90	67	20	87	3	118	...	22
24 Pergunnahs
Jessore
Howrah
Medinipur
Bahadur
Cuttack
Pooree
Chittagong
Ranaghat
Backergunge
Total	13	1,308	1,321	1,157	157	1,314	7	1,932	7	1,274	1,281	1,125	143	1,269	12	1,952	259	303

BOARD OF REVENUE, L. P.,
FORT WILLIAM,
The 7th December 1869.

R. L. MANGLES.
Offg. Junior Secretary.

No. 10.

STATEMENT of Cases prosecuted under, and the number of Persons implicated in, offences against the Salt Act and Rules, in the Saliferous Districts of Bengal during the years 1897-98 and 1898-99.

Districts.	Description of Cases.	1897-98.										1898-99.										Increase of cases.	Decrease of cases.
		Number of cases instituted during the year.	Total number of cases.	Number of persons brought to trial.	Number of persons convicted.	Number of persons acquitted.	Number of cases pending at close of year.	Amount of fines and forfeitures realized.	Rs. As. P.	Amount disbursed to Informers and Apprehenders.	Number of cases pending at close of previous year.	Number of cases instituted during the year.	Total number of cases.	Number of persons brought to trial.	Number of persons convicted.	Number of persons acquitted.	Number of cases pending at close of year.	Amount of fines and forfeitures realized.	Rs. As. P.	Amount disbursed to Informers and Apprehenders.	Number of cases pending at close of previous year.		
1	Illicit manufacture, Section V ...	2	31	52	33	19	...	94 15 0	0 0 0	...	...	31	31	46	28	15	3	246 0 0	0 0 0	...	...	...
	Illicit possession, &c., Sections XVI to XIX ...	...	8	9	7	2	...	17 10 0	0 0 0	...	...	4	6	6	3	4	...	1 6 0	0 0 0	...	...	...
	Neglect to certify Sales, &c., Sections XX & XXI ...	1	10	11	14	12	1	172 6 0	0 0 0	1	...	5	5	5	5	...	...	18 0 0	0 0 0	...	...	...
	Neglect to give up Rowanahs, Section XXII of Act, and 35 of Rules ...	...	37	57	54	10	...	195 0 0	0 0 0	...	9	9	23	5	17	...	...	8 12 0	0 0 0	...	...	...
	Breach of Rule 39 ...	...	19	19	29	5	...	18 4 0	0 0 0	...	...	39	39	...	38	...	...	86 0 0	0 0 0	...	...	...
2	Total ...	5	111	174	136	37	1	666 13 6	0 0 0	1	...	90	90	118	76	39	3	357 2 0	0 0 0	...	...	...
	Illicit manufacture, Section V ...	...	13	13	15	1	...	128 0 0	0 0 0	...	...	10	10	10	10	...	...	...	...	...	...	...
	Illicit possession, &c., Sections XVI to XIX ...	...	8	8	8	7	1	122 10 9	0 0 0	...	...	11	11	13	10	...	...	98 5 6	41 4 4	...	...	...
	Total ...	...	21	21	23	2	...	251 10 9	131 9 11	...	30	30	33	30	2	...	...	166 9 6	43 10 4	...	...	...
	Illicit manufacture, Section V ...	3	67	79	130	153	37	...	1,090 0 0	137 4 6	...	93	93	273	205	67	...	1,016 13 10	0 0 0	...	...	...
3	Illicit possession, &c., Sections XVI to XIX ...	...	67	79	83	80	2	...	623 9 0	12 7 0	1	30	31	63	55	7	...	333 0 11	0 0 0	...	...	...
	Neglect to certify Sales, &c., Sections XX & XXI ...	...	9	9	5	4	...	23 2 6	2 0 0	...	13	13	23	19	4	...	...	77 4 0	0 0 0	...	...	...
	Neglect to give up Rowanahs, Section XXII of Act, and 35 of Rules ...	...	56	56	104	2	...	283 0 0	94 4 0	...	39	39	69	65	4	...	...	126 0 0	0 0 0	...	...	...
	Breach of Rule 36 and 37 ...	...	...	...	...	...	...	60 0 0	25 0 0	...	1	1	1	...	...	...	...	...	...	...	...
	Total ...	3	186	198	350	347	45	1	2,039 11 6	299 15 6	1	176	177	447	365	82	...	1,867 1 9	0 0 0	...	...	...
4	Illicit manufacture, Section V ...	2	367	398	469	367	61	...	2,607 5 9	0 0 0	...	216	216	219	183	21	5	298 2 0	0 0 0	...	...	...
	Willful neglect to report the same, Section VIII ...	...	1	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Illicit possession, &c., Sections XVI to XIX ...	...	63	63	70	69	11	...	423 11 9	0 0 0	...	83	83	121	99	32	1	271 8 9	15 0 0	...	...	...
	Neglect to certify Sales, &c., Sections XX & XXI ...	...	19	19	11	8	...	9 4 0	0 0 0	...	17	17	25	13	10	...	...	17 10 6	0 0 0	...	...	...
	Veracious seizures, &c., Section XXXIII ...	...	1	1	1	1	...	...	...	...	2	2	...	...	...	...	...	...	...	...	...	...
5	Total ...	2	470	472	619	439	80	...	3,346 9 6	0 0 0	...	315	318	367	290	63	4	524 5 9	15 0 0	...	...	...

...</
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-------

BOARD OF REVENUE, L. P.,

FORT WILLIAM;

The 7th December 1869.

R. L. MANGLES.

Off. Junior Secretary.

(RESOLUTION.)

REVENUE DEPARTMENT.

SALT.

Fort William, the 27th April 1870.

READ a letter from the Officiating Junior Secretary to the Board of Revenue, Lower Provinces, No. 5532½C, dated the 7th December, submitting the Board's annual report on the administration of the salt department for the year 1868-69.

2. (*Paragraphs 1 and 2.*)—The Lieutenant-Governor notices the very considerable discrepancy in the figures for 1867-68, as now submitted, compared with the returns for the same period as given in the report of the Board of Revenue No. 4434C, dated 12th October 1868.

1867-68.		1867-68.	
As by previous report.		As by present report.	
	Mds.		Mds.
Stocks at the beginning of the year	36,19,866		33,40,173
Imported in the year	61,81,79	}	69,80,805
Manufactured in the year	19,230		
Total	1,00,84,725		1,03,21,278

These figures show a total difference in excess of the quantity of salt available in the year amounting to 2,36,543 maunds. Upon this part of the subject it is noticed that in paragraph 9 of their present report, the Board refer to similar miscalculations and errors in statements numbered 9, 10, and 11, which have now been corrected by the substitution of figures which the Board believe to be more correct. The Lieutenant-Governor does not understand why in such a matter any room should be left for doubt, and would enquire why it is not possible that the same accuracy should be invariably enforced in the compilation of all statistics in the salt department as he presumes is secured in other departments under the Board's control. The attention of the Board is desired to the subject.

3. Accepting the present statements as correct, they continue to show, as in last year, the reduction of all stocks of Government salt, and a large increase in importations of foreign salt; the quantity imported exceeding by 9,01,526 maunds the importations of the previous year. The quantity manufactured is less by 53,010 maunds.

4. (*Paragraphs 4 to 7.*)—There is a decrease to the extent of 14,10,812

	Mds.
Sales in 1867-68	16,60,863
" " 1868-69	2,50,951
Decrease	14,10,812

at Parikood and Malood in the Pooree district, as well as to the large sales out of the Hidgelee stocks which were effected in 1867-68. The decrease, however,

	1867-68. Mds.	1868-69. Mds.
Sales both from bond and ship-board, of private salt sea-imported	61,90,964	68,29,385
Sales of excise salt	48,716	1,09,488

it is observed, has been met to some extent by the increased clearances of sea-imported, and excise salts, as shown in the margin. The decrease in the total clearances for consumption is attributable to the depressed condition of the market towards the close of the year, when the stocks in store and in bond were unprecedentedly large. The financial results, as seen by a comparison of the total receipts on account of salt during the two years, show a falling off in revenue amounting to Rs. 29,83,206.

5. The increase in sales from 48,716 maunds in 1867-68, to 1,09,488 maunds in 1868-69, of salt manufactured under the excise rules is satisfactory as evincing the progress of local manufacture. It is noticed that, during the year under review, an attempt has been made to revive the excise manufacture in the Presidency division, and the Lieutenant-Governor understands that the place to which reference is made by the Board in their 25th paragraph is in Sangoor Island. With the clearances of the Government stocks in the Pooree district, the extension of licensed manufacture may be expected.

6. The increase in the quantity of salt imported into Bengal during the year under review being 77,33,950 maunds against 68,32,424 maunds during the preceding year, is the natural result of the reduction of the stocks in the Government godowns, and the Lieutenant-Governor notices with pleasure the progress which the return exhibits in the trade in the port of Chittagong.

7. (*Paragraphs 8 and 9.*)—The sales for consumption in the saliferous districts are shown to have amounted to 12,22,750 maunds, against 11,56,439 maunds in 1867-68; the increase amounting to maunds 66,311. The Lieutenant-Governor accepts the assurance that these satisfactory results are due to the increased efficiency and vigilance of the police in detecting and repressing illicit manufacture. The districts in which the increase in the quantity sold is most marked are those of the Orissa division and the district of Backergunge.

	Mds.
Cuttack	34,593
Pooree	7,736
Batasore	7,184
Backergunge	4,682

This good result is not only indicative of suppression of smuggling, but also of the prosperous condition of the people. The only district in which a decrease in the sales, amounting to 1,050 maunds, appears, is Howrah. The Collector, it is observed, has not assigned any special cause for the decrease, nor has he stated in what part of the district the falling off occurred: the Lieutenant-Governor will await the report which has been called for by the Board on the subject.

8. Paragraph 9 refers to the seizures and confiscations of salt during the year, the diminution in the number of which is referred to as "a satisfactory proof, that the law and salt rules are better understood and followed." The Lieutenant-Governor trusts that such may be the case, but he cannot help noticing that the large number of seizures in the previous year was ascribed to the creditable vigilance of the police. It may be hoped be assumed that this has not been wanting during the year under notice.

9. (*Paragraph 11, statement 9.*)—The number of cases in which convictions were obtained amounted to 1,126 out of 1,281 cases tried, against 1,157 out of 1,321 cases tried in 1867-68. It is satisfactory to learn that, except in Howrah, Cuttack and Noakhally, there has been a decrease of prosecutions throughout the Lower Provinces, though the Lieutenant-Governor concurs in the opinion that prosecutions afford no positive indication of the extent to which offences against the salt laws exist. The appointment of the special preventive police force in the Orissa division appears to have been fully satisfactory as a check upon smuggling and illicit manufacture, though the returning prosperity in the condition of the people must have contributed to the good results.

10. (*Paragraph 14, statement 10.*)—The number of persons brought to trial and the convictions obtained during the past year amounted, respectively, to 1,956 and 1,670, as compared with 1,924 and 1,619 of the previous year. His Honor approves of the action taken by the Board to secure the prompt disbursements of awards in salt cases, when necessary, in every district. In many places it is noticed that, though large sums were realized by fine and forfeiture, no attempt was made to give effect to the rule on this point.

11. (*Paragraphs 17-22.*)—It would appear from these paragraphs, that, in the Chittagong division, importations of Liverpool salt have almost entirely superseded the use of the country manufactured article. Even the Kurkuteh salt from Madras has given way to European salt, notwithstanding an increased demand during the year.

12. The Lieutenant-Governor is glad to learn that the salt bonding system at Chittagong is appreciated both by native and European merchants, and that all parties are satisfied with the rules in force, which are at the same time profitably worked. The success of the preventive police in checking all illicit practice in Kootubia Island in the Noakhally district, is noted with satisfaction. A separate communication* has been addressed to the Board regarding the continued maintenance of this force.

13. The Lieutenant-Governor quite approves of the action of the Board in prohibiting the strained interpretation of the law under which the police in Jessore appear to have exercised a very unnecessary and injurious interference with the proceedings of retail vendors of salt in that district. The necessity for the endorsement on rowahmahs of immediate entries of sale, with the penalty of seizure in cases of omissions, was certainly never contemplated by the provision of the law; and it is clear that the existence of such a practice, as well as of that mentioned in the concluding portion of paragraph 28, must have given frequent occasion to the police—stimulated probably by the hopes of reward on conviction—to cause a very unwarrantable obstruction to legitimate trade. It is a question worthy of the consideration of the Board, whether the common prevalence of protective documents to the lowest details of the salt trade of a district, is a necessity at the present day.

14. (*Paragraphs 40 and 43.*) The sales for consumption in the Cuttack district during the year of report, amounted to 1,53,713 maunds, showing an advance over the sales 1,19,120 maunds) of the previous twelve months, of 34,593 maunds. The result is satisfactory, whatever may be the cause of the increased consumption, as a fair indication of the improved condition of the people.

15. The Lieutenant-Governor notices the objections of the Collector, that officers exercising only special powers have been recently stationed at the sub divisions of Juggutsingore and Kendraparah, and the necessity which exists in consequence of sending all salt cases for trial to the sudder station or to Jajipore. A difficulty has always existed in maintaining the full effective staff of executive officers in the Cuttack division, partly from its distance and partly from the dislike which natives of Bengal entertain to service in that province

* No. 422, dated 14th February 1870.

As long, therefore, as the law requires the adjudication of this class of cases by an officer vested with the full powers of a Magistrate, the inconvenience will occasionally arise to which attention has been drawn. The Lieutenant-Governor fears that it cannot be altogether prevented, though the endeavour will be made to meet the wishes of the local authorities on the subject as far as possible.

16. (*Paragraph 58.*)—The Board's report on the subject of the preventive measures to be adopted for the repression of illicit traffic in salt between the Madras Frontier, and the Cuttack Tributary Mehals and the provinces lying beyond them, has not yet been disposed of. Further consideration of the details suggested by the Commissioner of Inland Revenue at Agra led to a call upon the Board for the information referred to in the letter from Government No. 4399, dated 27th December 1869, the reply to which has not yet been received.

17. (*Paragraph 61.*)—The Lieutenant-Governor has much pleasure in receiving the Board's assurance of the increased efficiency of the police in the discharge of their duties as preventive officers. The generally successful administration of the department in most districts has been traced to the care and vigilance of the police force, which deserves commendation. The special and favorable mention made of the officers named in the margin is also noticed with satisfaction.

18. The Lieutenant-Governor desires to express his thanks to the Board for the supervision exercised by them over the administration of the department during the year.

By order of the Lieutenant-Governor of Bengal,

RIVERS THOMPSON,

Offy. Secretary to the Govt. of Bengal.

No. 1679.

COPY forwarded to the Officiating Junior Secretary to the Board of Revenue, Lower Provinces, in reply to his letter No. 5532½C, dated the 7th December 1869.

By order of the Lieutenant-Governor of Bengal,

FORT WILLIAM,

J. G. CHARLES,

The 27th April 1870.

Offy. Under-Secy. to the Govt. of Bengal.

